

# 1981

# ANNUAL REPORT



STATE OF CALIFORNIA  
**FRANCHISE TAX BOARD**

STATE OF CALIFORNIA

Franchise Tax Board

# ANNUAL REPORT

1981 CALENDAR YEAR



## Members of the Board

Kenneth Cory, Chairman

Controller

Ernest J. Dronenburg *Chairman, State Board of Equalization*

Mary Ann Graves

Director of Finance

Gerald H. Goldberg

*Executive Officer*

Including Statistics of Income Compiled from  
1980 Returns of Individuals and Corporations

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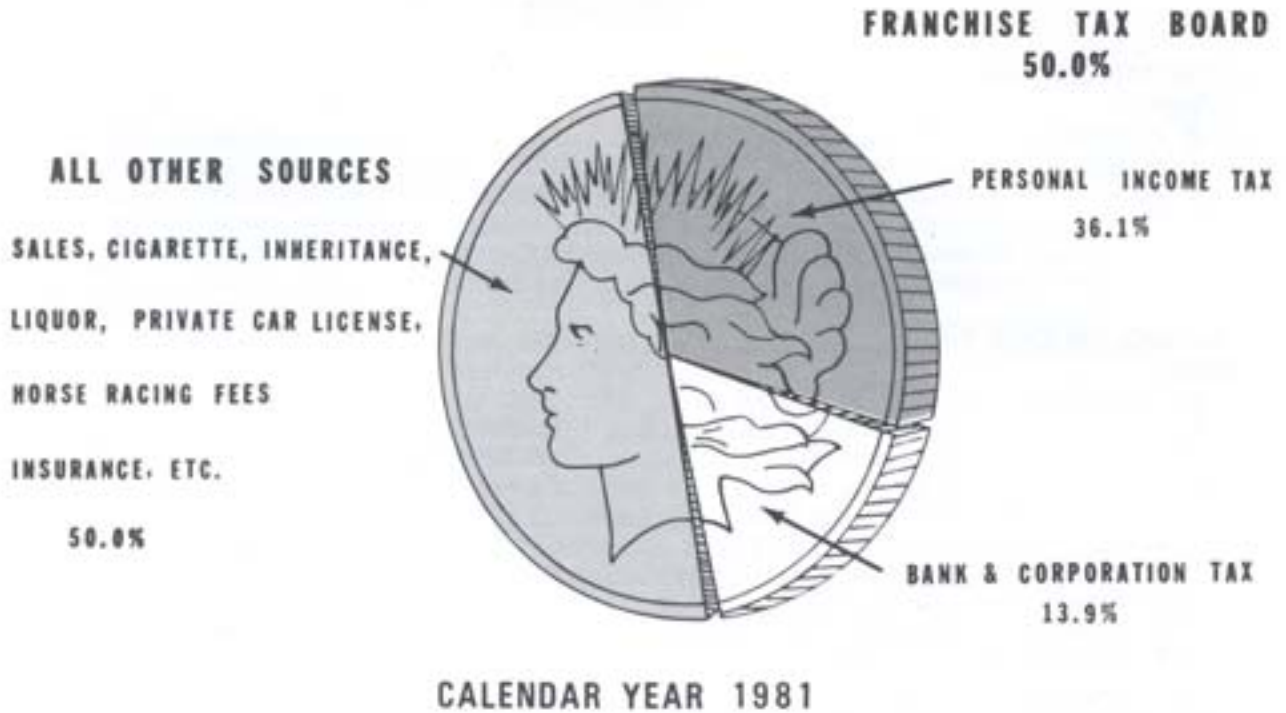
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# GENERAL FUND REVENUES



## GENERAL FUND CALENDAR YEAR COLLECTIONS Cash Basis \*

	1980		1981		Percent Change from Previous Year
	Amount (Billions)	Percent of Total	Amount (Billions)	Percent of Total	
FRANCHISE TAX BOARD					
Personal Income Tax.....	\$6,809.3	37.2	\$7,473.9	36.1	8.3
Bank and Corporation Taxes.....	2,570.2	13.9	2,878.0	13.9	12.0
Subtotals.....	\$9,469.5	51.1	\$10,351.9	50.0	9.3
OTHER REVENUES					
Retail Sales and Use Taxes.....	\$5,780.5	36.6	\$7,767.0	37.5	14.5
Gift and Inheritance Taxes.....	512.3	2.8	515.3	2.5	0.6
Insurance Company Tax.....	470.6	2.5	469.5	2.3	-0.2
Cigarette Tax.....	195.1	1.1	209.6	1.0	7.4
Alcoholic Beverage Excise Taxes.....	150.8	0.8	157.1	0.8	4.2
Horse Racing Fees.....	123.6	0.7	111.1	0.5	-10.1
Other Revenues Plus Interest on Investments.....	821.6	4.4	1,123.7	5.4	36.8
Subtotals.....	\$9,054.5	48.9	\$10,353.3	50.0	14.3
Grand Totals.....	\$18,524.0	100.0	\$20,705.2	100.0	11.8

\* Derived from monthly cash flow statement in State Budget.

## **“INTRODUCTION”**

The Franchise Tax Board administers the Personal Income Tax Law, the Bank and Corporation Tax Law and the Homeowner and Renter Assistance Law.

During 1981, Californians filed over 10.3 million 1980 returns and paid \$6.2 billion in self-assessed tax. During the same period, banks and corporations filed almost 275,000 returns with self-assessed tax of nearly \$2.5 billion.

### **REVENUE FOR THE GENERAL FUND**

The department collected almost \$10.4 billion, which represents 50% of the General Fund revenue in calendar year 1981.

The Personal Income Tax Program accounted for \$7.5 billion, which represented 36.1% of the General Fund. The Bank and Corporation Tax Program accounted for \$2.9 billion, which represented 13.9% of the General Fund.

### **STRATEGIC PLANNING**

The Franchise Tax Board began a formal strategic planning process in February, 1981, to develop a broad decision-making base for determining the future direction of the department.

The long-range objectives, strategies and goals embodied in the Strategic Plan will provide an opportunity and a responsibility for each employee to contribute to the department's future success.

The plan identifies five areas where department effectiveness will be improved: performance; public expectations; personnel management; organizational environment; and tax policy. The improvements will be accomplished through the department-wide development and implementation of detailed operational plans for each segment of the organization.

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### **PROCEDURAL CONFORMITY**

In May, the department began a feasibility study on methods of conforming State tax returns and schedules with their federal counterparts. The study was undertaken on a procedural level to determine what could be accomplished without enabling legislation.

Valuable input was received through meetings with representatives from the State Bar Association, CPA Society, and tax practitioners.

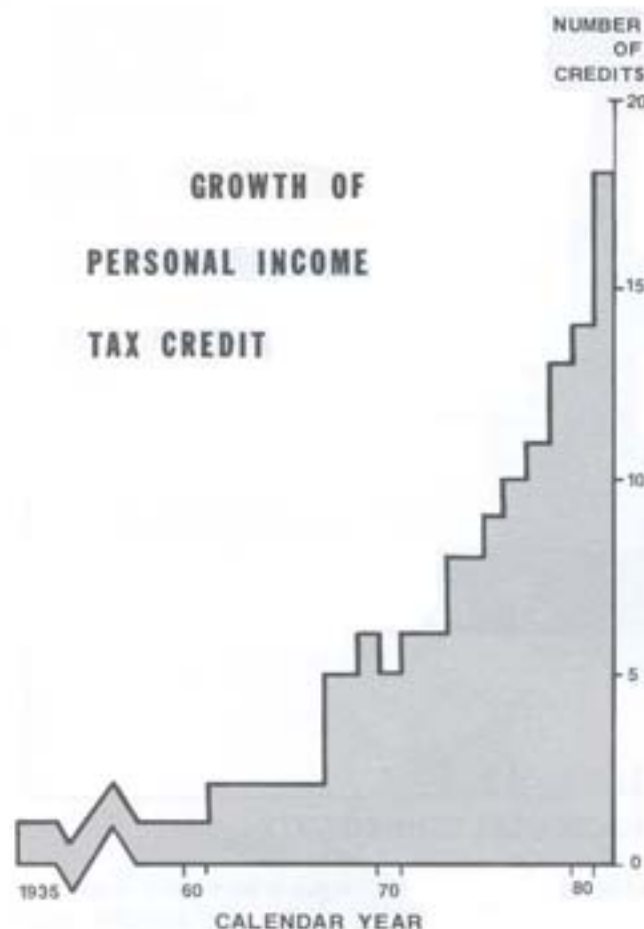
### **GROWTH OF TAX CREDITS**

The growth of credits that may be taken on the Personal Income Tax return has been quite dramatic, as is indicated by the accompanying graph.

In 1935, when the law was first effective, there was a tax credit allowable for personal income taxes paid to other states by California residents. This was the only credit for 26 years. However, during the last five years there have been eleven new credits added to the law.

The rationale for most credits, as opposed to deductions or exemptions, is that all taxpayers receive equal tax benefits regardless of differing relative incomes and different progressive rates.

## GROWTH OF PERSONAL INCOME TAX CREDIT



## CHARACTERISTICS OF RETURNS

During 1981, a sample was completed showing the characteristics of tax returns. This sample was primarily designed to associate income levels of taxpayers with type of return filed. It was also designed to determine the number of returns prepared by paid tax preparers and the use of computer services in preparation of returns.

During 1981, 3.1 million tax returns filed were short Form 540A; the balance of 7.2 million were Form 540. Taxpayers completed 4.8 million returns, 46 percent of the total. The remaining 5.5 million returns were prepared by paid preparers. Of these paid preparer returns, 2.1 million were prepared with computer assistance, amounting to 38 percent of all paid preparer returns and 20 percent of all returns filed.

The results of this sample are shown on the accompanying graph.

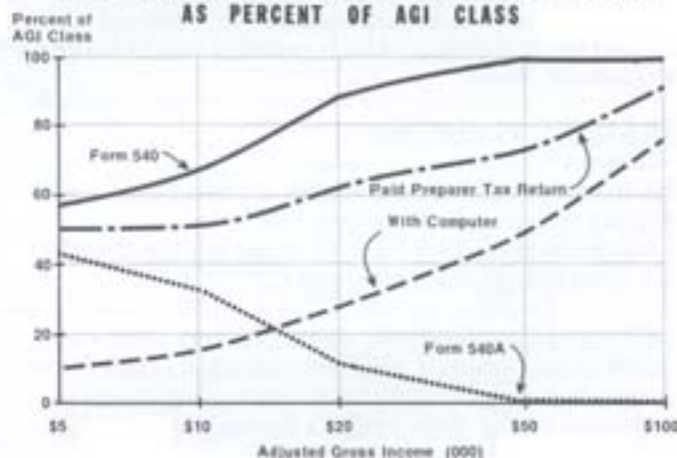
Form 540A's are filed by about half the taxpayers at the \$5,000 income level. The frequency of use of this form goes down as income goes up. At the \$10,000 adjusted gross income level, the Form 540A is used by about 35 percent of the population, at the \$20,000 level it is 10 percent and the use becomes quite rare above \$30,000.

Tax Form 540, on which taxpayers report more complex income sources and deductions, shows an increasing rate of usage as income rises and is indicated on the graph as a mirror image of the Form 540A.

Taxpayers use the services of paid tax preparers about 40 percent of the time at the \$5,000 adjusted gross income level, and show an increasing frequency of use as their incomes rise. At the \$10,000 level, about 50 percent are prepared by paid preparers. This percentage ratio continues to increase with income with taxpayers at the \$100,000 level using such paid preparers about 90 percent of the time.

Paid tax preparers, in turn, show an increasing probability of utilizing computers in finalizing their tax returns as their clients' incomes rise. At the lowest level, \$5,000, about 10 percent of the returns are prepared by computers (or about one out of five paid prepared returns), while at the \$100,000 level about 70 percent of all returns filed are computer prepared (about 75 percent of all paid preparer tax returns).

## TAX RETURNS PREPARED BY TAX PRACTITIONERS AS PERCENT OF AGI CLASS



# PERSONAL INCOME TAX

There were over 10.3 million personal income tax returns filed by Californians in 1981. These returns reflected income earned and received during 1980. This represents a 1.4 percent increase over the 10.2 million returns filed during 1980.

The amount of self-assessed personal income taxes of \$6.2 billion reflects an increase of 3.9 percent over the 1979 income year amount of \$6.0 billion.

The Personal Income Tax Appendix provides a series of statistical tables which show detailed distributions of tax returns filed by income levels and by marital status.

## Tax Returns Filed

For the past several years, there has been a rapid growth of single and unmarried head of household tax returns, while joint returns of married couples have increased only modestly. Between 1972 and 1980, joint returns have increased by 13 percent, single returns have increased by 94 percent, and head of household returns have increased by 150 percent.

Tax returns reflect the characteristics of the California population. The apparent shift from dual taxpayer households (joint returns) to single taxpayer households (single or head of household) is remarkable. Whereas in 1972, nearly 60 percent of the returns were from married couples, in 1980, their share of total returns has diminished to about 45 percent. Conversely, unmarried heads of household have increased from about five percent in 1972 to 10 percent in 1980.

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## Indexing

"Indexing" was adopted by the California Legislature in 1978 as a means of countering the effects of taxpayers being pushed into higher tax brackets as their incomes rise to keep up with inflation. Beginning with the 1978 income year, tax brackets were "indexed" or widened to reflect inflation. The measure used is the percentage change in the California Consumer Price Index from June of the prior year through June of the current year.

Beginning with the 1979 taxable year, indexing was also applied to credits for personal, dependent, and blind exemptions, the special low income credit, and the standard deduction reflecting in each case the full June to June increase in the index.

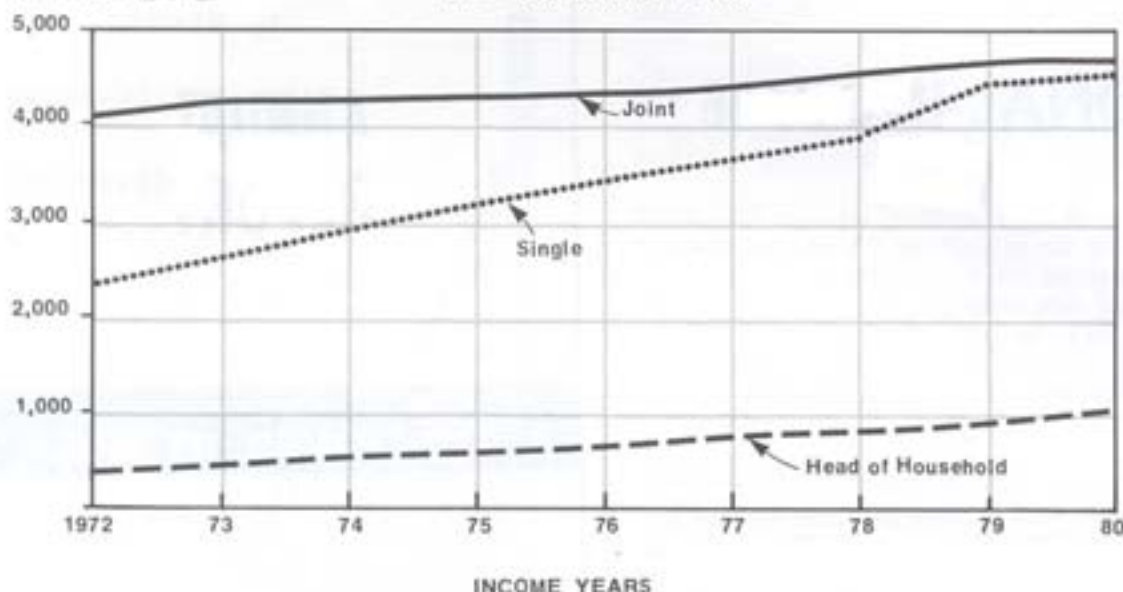
The three percent threshold was removed for indexing tax brackets effective for the 1980 taxable year. This resulted in the tax brackets being widened by 17.3 percent, at the same time that average taxable incomes increased by only 8.5 percent.

Indexing reduced the tax liability of Californians by \$1.5 billion for the 1980 taxable year.

## 9 YEAR TREND OF TYPES OF TAX RETURNS FILED

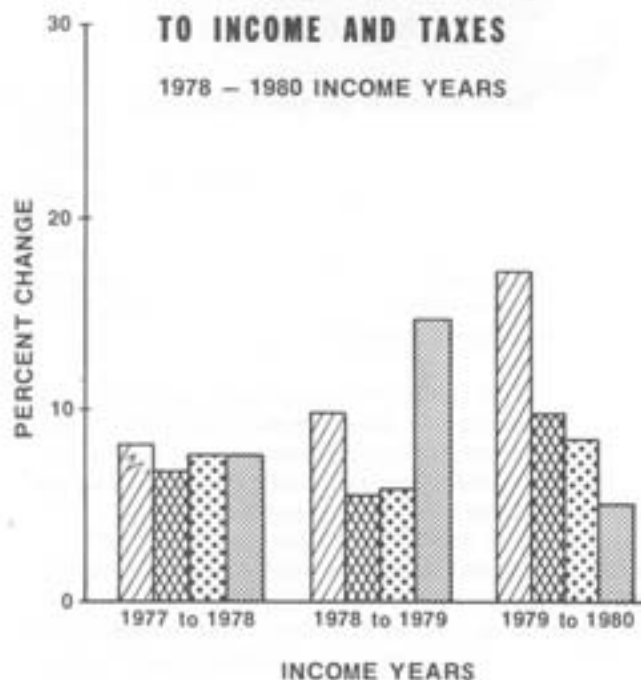
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1972 - 1980 INCOME YEARS



## COMPARISON OF CHANGES IN CONSUMER PRICE INDEX TO INCOME AND TAXES

1978 - 1980 INCOME YEARS



Consumer Price Index  Average Adjusted Gross Income   
 Average Taxable Income  Average Tax Before Credits 

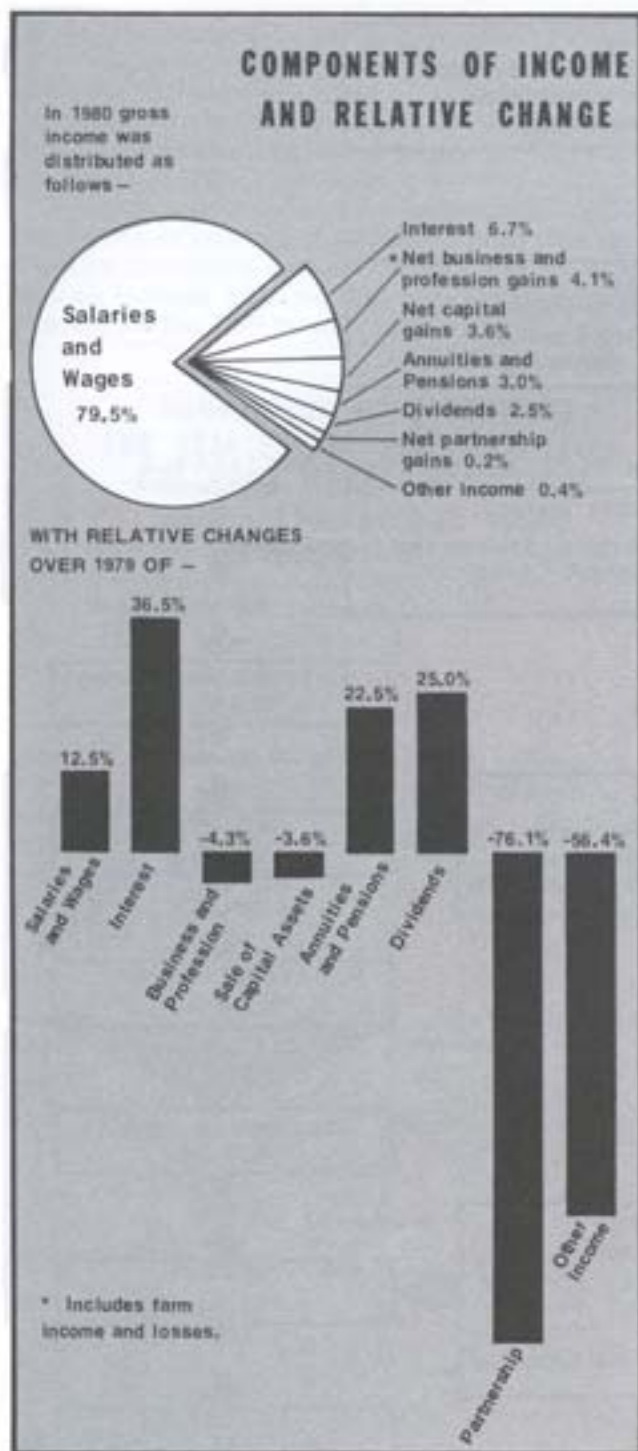
## Income Reported

The California Personal Income Tax Law, similar to the Federal Tax Law, requires reporting of most sources of income including gross receipts of self-employed individuals. Non-reportable income is either in the form of transfer payments, such as social security, unemployment insurance, or welfare or is statutorily exempt such as interest from government bonds.

Adjusted gross income is the basis for the income distribution shown in the Statistical Appendix. Adjusted gross income literally means gross income less adjustments. These adjustments are primarily for expenses incurred in earning income, such as employee business expenses and moving expenses. Some adjustments are of the nature to provide economic stimulation for some desirable objective such as encouraging taxpayers to save for their retirement through individual and self-employed retirement plans.

Deductions are provided to exclude certain expenditures from the measure of the tax. Some deductions can affect the taxpayer's ability to pay, such as medical expenses and casualty losses. Other deductions are used as incentives such as charitable contributions. A standard deduction which may be used in lieu of itemized personal deductions is provided by the tax law.

Adjusted gross income is reduced by deductions, either standard or itemized, to arrive at taxable income. The progressive tax rate schedule, ranging from one to 11 percent, is applied to this base in determining the tax before credits.



Personal Income Tax  
RETURNS BY INCOME CLASS  
1979 and 1980 Income Years

Adjusted Gross Income Class	1979 Income Year Returns	1980 Income Year Returns	Percent Change 1979 to 1980
Less than \$5,000	2,447,151	2,289,522	-6.4
\$5,000 to 10,000	1,969,620	1,795,730	-9.7
10,000 to 15,000	1,542,664	1,375,275	-12.3
15,000 to 20,000	1,173,317	1,172,160	-0.1
20,000 to 25,000	921,191	954,415	+3.6
25,000 to 30,000	669,805	721,685	+7.7
30,000 to 40,000	794,355	917,615	+15.5
40,000 to 50,000	312,670	449,000	+43.6
50,000 and over	339,470	457,282	+34.7
Totals	10,190,263	10,335,674	+1.4

## ADJUSTED GROSS INCOME

Adjusted gross income is obtained by combining several sources of income. The largest component continues to be wages and salaries, comprising 79.5 percent of all income reported. Interest income is second with 6.7 percent followed by business and professional net gains of 4.1 percent and net sales of capital assets with 3.6 percent.

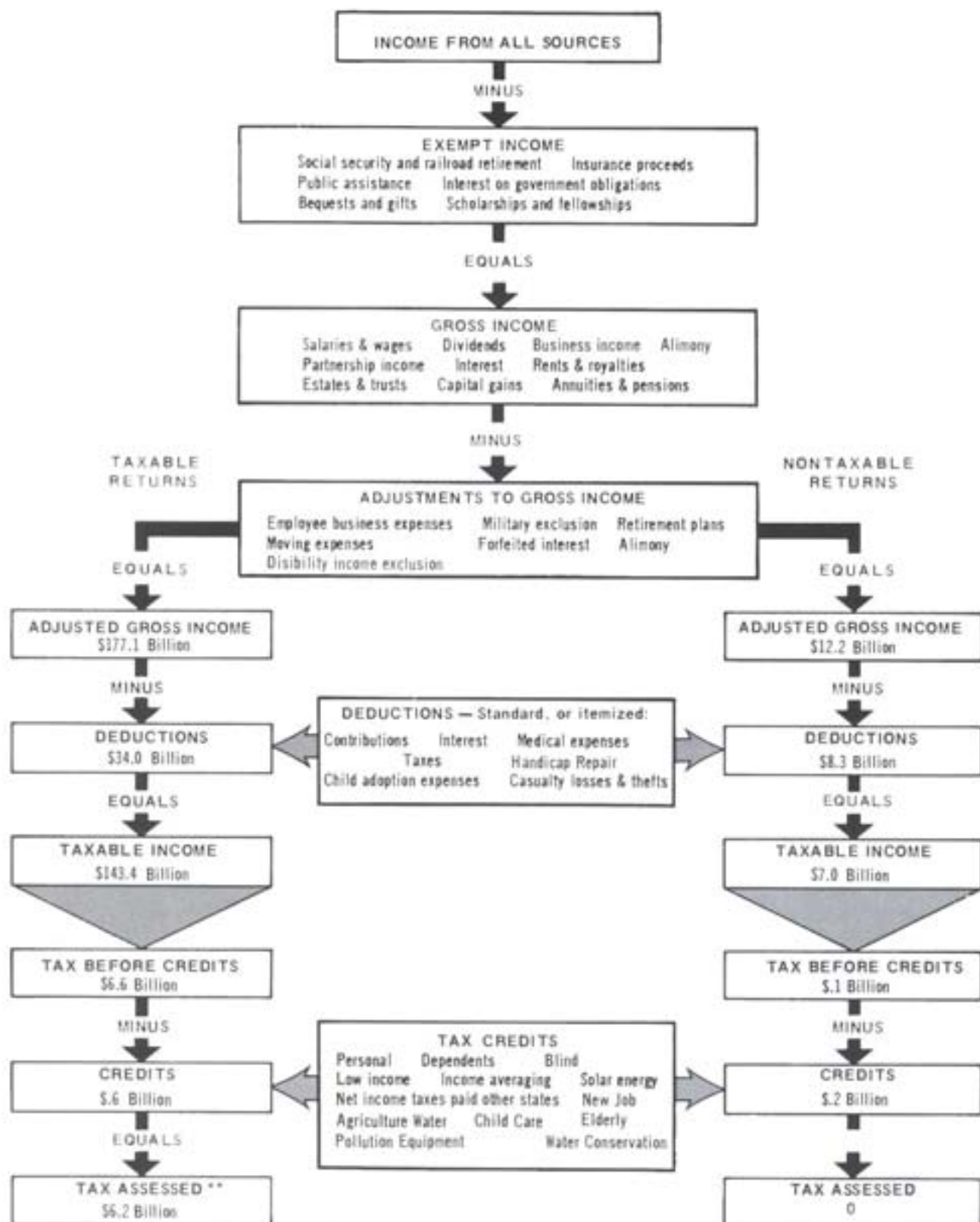
Total adjusted gross income in 1980 increased by 11.5 percent over the 1979 total. Interest income showed the largest growth of over 36 percent while partnership net income showed a 76 percent decline. This is the second year of significant decline in partnership income. Many of these partnership returns are in fact joint ventures organized with the goal of providing appreciation in the investment, while short-term operating losses are offset against current income from other sources. To this extent, partnership income and loss trends reflect tax planning measures.

Personal Income Tax  
SOURCES OF REPORTED ADJUSTED GROSS INCOME  
1979 and 1980 Income Year

Source of Income	1979 Income Year Amount (\$billions)	1980 Income Year		Percent Change 1979 to 1980
		Amount (\$billions)	Percent of Total Income	
Salaries and Wages	\$136,241.8	\$153,251.0	79.5	+12.5
Dividends	3,876.2	4,943.5	2.5	+28.0
Interest	9,508.4	12,983.6	6.7	+36.5
Annuities and Pensions	4,781.4	5,854.9	3.0	+22.5
Net Sales of Capital Assets	7,270.1	7,006.1	3.6	-3.6
Net Business and Professional Gains*	8,146.1	7,795.5	4.1	-4.3
Net Partnership Gains	1,497.0	357.4	0.2	-76.1
Other Income	1,439.2	627.8	0.4	-56.4
Total Income	\$172,700.2	\$192,719.8	100.0	+11.6
Total of Adjustments to Income	2,973.0	3,423.0		+15.1
Total Adjusted Gross Income	\$169,727.2	\$189,296.8		+11.5

\* Includes farm income and losses.

## COMPONENTS OF INCOME AND TAX\*



\* Details in Personal Income Tax Appendix.

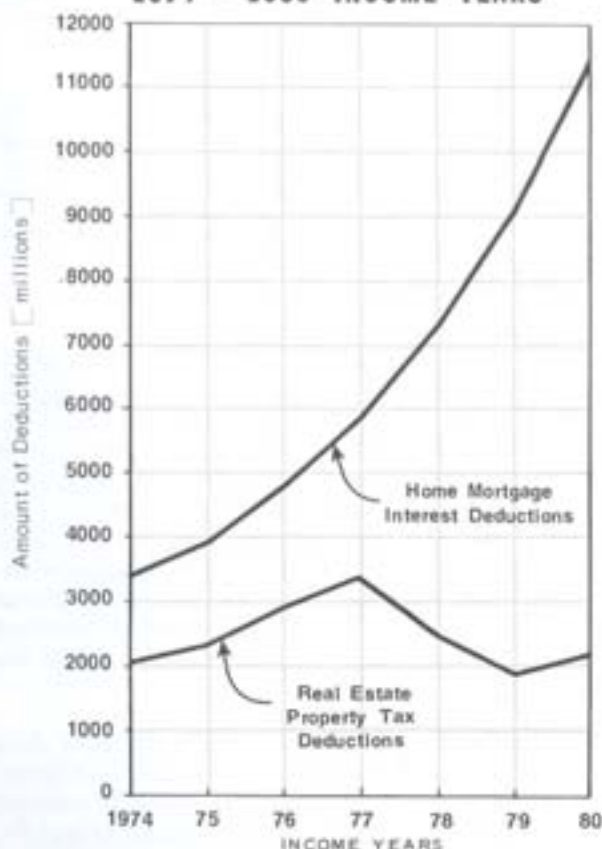
\*\* Includes preference tax.

## DEDUCTIONS

Adjusted gross income is reduced by deductions in arriving at taxable income for individuals. Deductions may be either a standard deduction similar to the federal zero bracket provision or itemized deductions reflecting actual expenditures. The standard deduction amount is annually adjusted by the full percentage change in the California Consumer Price Index for All Urban Consumers. The amount of this deduction for the 1980 income year was \$1,290 for single individuals and married taxpayers filing separately and \$2,580 for all others.

The standard deduction was claimed on 6.4 million tax returns, 62 percent of all returns filed. The total standard deduction amount claimed was \$11.4 billion, an increase of 19 percent over the \$9.6 billion claimed for the 1979 taxable year.

**COMPARISON OF DEDUCTIONS  
FOR REAL ESTATE PROPERTY TAXES  
AND HOME MORTGAGE INTEREST  
1974 - 1980 INCOME YEARS**



## ITEMIZED DEDUCTIONS

Allowable itemized deductions include medical expenses above a certain level, charitable contribu-

tions, most state and local taxes (except state personal income taxes), interest expenses, political contributions, and casualty and theft losses.

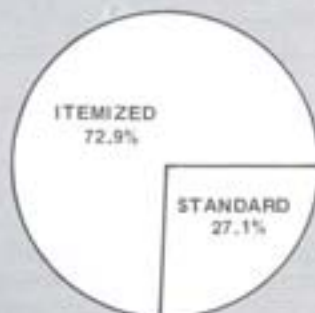
Home mortgage interest continues to be the largest single itemized deduction amounting to \$11.5 billion. This single deduction, averaging \$3,741 per return, accounted for 37 percent of all itemized deductions. The 22 percent growth in average home mortgage interest cannot be solely attributed to increased first mortgage loans.

The second leading itemized deduction with 19 percent of the total continues to be other interest expenses. It is unlikely that the relative share of these two deductions will drop below their present levels as long as the present high cost of borrowing continues.

The third largest itemized deduction was charitable contributions. This deduction, amounting to over \$3 billion, was claimed by 92 percent of all taxpayers who itemized deductions.

**DISTRIBUTION OF  
DEDUCTION AMOUNTS**

### ITEMIZED VS. STANDARD



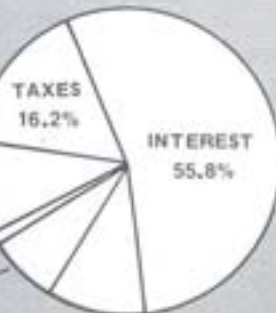
### ITEMIZED

CHARITABLE  
CONTRIBUTIONS  
10.0%

POLITICAL  
CONTRIBUTIONS  
0.1%

MEDICAL  
7.9%

OTHER DEDUCTIONS  
10.0%



Total taxes which were deducted amounted to almost \$5 billion. The taxes, in order of deduction size, were real estate taxes, \$2.2 billion; sales taxes, \$1.9 billion; gasoline taxes, \$417 million; auto licenses, \$354 million; and other taxes, \$50 million.

Total itemized deductions amounted to \$30.8 billion, an increase of 20 percent. Adding both the standard deductions and itemized deductions resulted in total deductions of \$42.2 billion, an increase of 19 percent over 1979.

Personal Income Tax  
ITEMIZED DEDUCTIONS BY TYPE  
1980 Income Year

Type of Deductions	Number of Returns	Amount Deducted (millions)	Average Amount Deducted
<b>MEDICAL</b>	2,675,612	\$2,438.0	\$911
<b>TAXES, TOTAL</b>	3,922,290	4,990.6	1,272
Real Estate	3,423,922	2,245.9	656
Gasoline	3,467,225	416.3	120
Sales	3,962,701	1,924.2	486
Auto License	3,439,315	354.1	103
Other	197,576	50.1	254
<b>CHARITABLE CONTRIBUTIONS, TOTAL</b>	3,633,662	3,083.3	849
Cash and Prior Years	3,602,094	3,136.6	871
Other Than Cash	1,415,736	626.9	443
Contribution Carryforward	66,109	(580.2)	10,289
<b>POLITICAL CONTRIBUTIONS</b>	245,689	21.3	87
<b>INTEREST, TOTAL</b>	3,713,809	17,200.9	4,631
Mortgage	3,068,763	11,480.8	3,741
Installment and Other	3,402,319	5,720.1	1,681
<b>OTHER DEDUCTIONS</b>	3,854,101	3,078.5	798
<b>Totals</b>	3,936,875	\$30,810.8	\$7,826

## INCOME AVERAGING

California law provides a means of tax relief similar to federal law for taxpayers whose incomes have increased dramatically over prior years. Generally, taxpayers can benefit from "averaging" income when

Personal Income Tax  
INCOME AVERAGING  
10-Year Comparison By Income Years  
1971-1980 Income Years

Income Year	Number of Returns	Total Tax Savings	Average Savings	Percent Change in Number of Returns
1971	82,994	\$12,134,866	\$146	+34.6
1972	108,000	19,014,246	176	+30.1
1973	124,559	26,569,303	214	+15.3
1974	175,696	30,906,613	176	+41.1
1975	208,358	32,648,754	157	+18.6
1976	275,253	46,645,304	169	+32.1
1977	355,858	70,691,129	199	+29.3
1978	360,271	69,601,142	193	+1.2
1979	448,266	87,865,271	196	+24.4
1980	530,846	96,577,053	182	+18.4

their income for the current year is more than one-third greater than the average taxable income for the four preceding years. The rapid growth in the number of returns obtaining a tax benefit from income averaging continued for the 1980 income year. With the increase in the number of two wage-earner couples, more taxpayers are taking advantage of the income averaging provisions.

## SOLAR CREDITS

The California solar energy tax credit was initiated for the 1976 taxable year. The credit was originally 10 percent of the cost of qualifying systems. The rate of the credit was increased to 55 percent effective for the 1977 and subsequent taxable years. The state credit must be reduced by the amount of any federal credit which the taxpayer is entitled to claim.

Personal Income Tax  
SOLAR ENERGY CREDIT  
1976-1980 Income Years

Income Year	Number of Returns	Total <sup>1</sup> Credit	Tax Offset <sup>2</sup> Portion of Credit	Refundable <sup>2</sup> Portion of Credit
1976	3,434	\$633,593	\$633,593	-
1977	13,462	7,755,850	7,755,850	-
1978	28,520	16,380,573	16,380,573	-
1979	37,508	33,724,464	33,724,464	-
1980	101,358	57,533,919	46,009,030	\$11,524,889

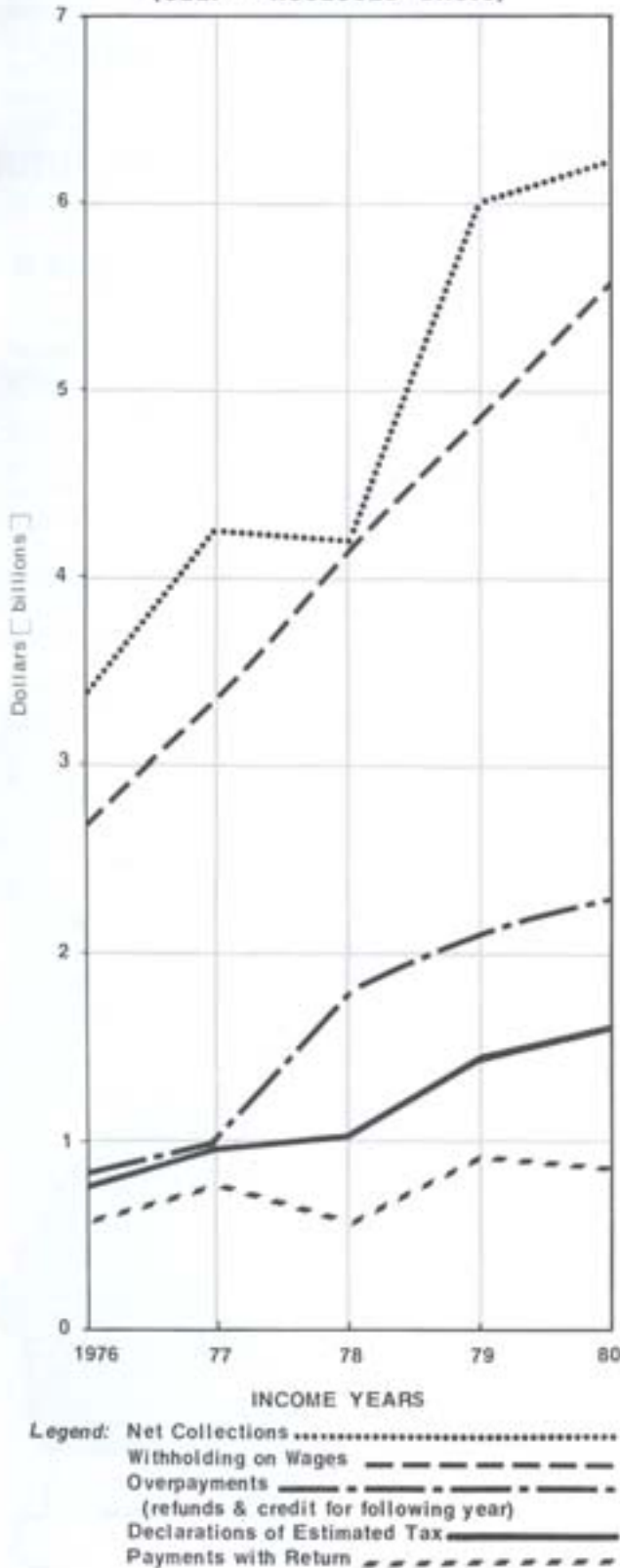
<sup>1</sup> Before audits and includes credit carried over from previous years, consequently is not comparable to other published tables.

<sup>2</sup> For the 1980 income year taxpayers with less than \$15,000 adjusted gross income (\$30,000 for married) had any credit in excess of their tax liability refunded to them.

Generally, the state credit is more liberal than the federal credit in two major areas. First, the federal credit does not apply to recreational water use (swimming pools and spas) while the state credit does apply in those areas. Secondly, the federal credit is limited to the original user of a system while the builder may claim the state credit or pass the credit on to the buyer. This second major difference has resulted in credits amounting to 95 percent of cost when the builder takes the state credit (no federal offset), and the buyer takes the federal credit as the original user.

During 1981, over 100,000 taxpayers claimed solar credits of \$58 million. This was a dramatic 76 percent increase in the number of credits and a 71 percent increase in the tax credit amount. A major reason for this growth is that the credit was expanded during 1980 to allow taxpayers with less than \$15,000 adjusted gross income (\$30,000 when married filing jointly) to have any unused credit refunded. The potential number of refundable credits, and the amount, was unknown when this provision was

### COMPONENTS OF PERSONAL INCOME TAX REVENUES (SELF - ASSESSED BASIS)



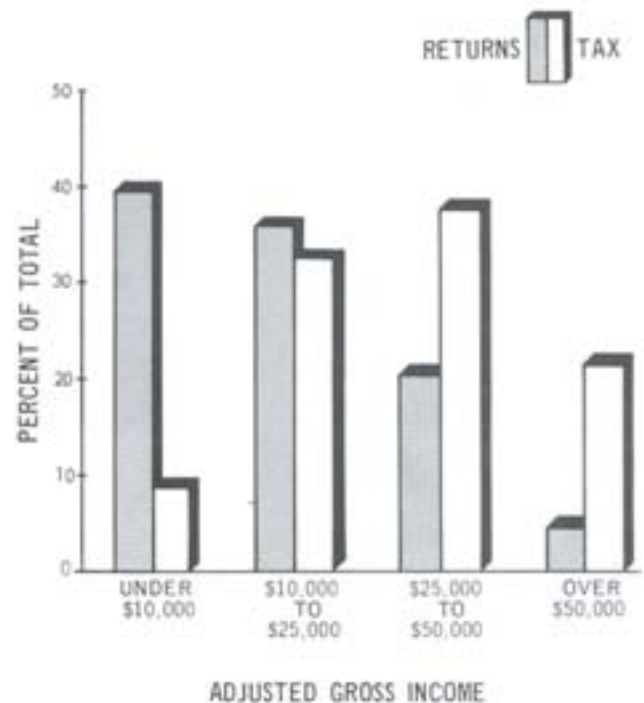
enacted and the Legislature initially appropriated only \$1.5 million for refunds. When the number of refundable credits became known, an additional \$10 million was appropriated. About 17,000 taxpayers received refunds totalling \$11.5 million.

### TAX PAYMENTS

Withholding accounts for the largest amount of tax prepayment amounting to \$5.6 billion for the 1980 income year. This is to be expected with 77 percent of all returns showing withholding from wages and salaries averaging almost \$700 per return. Estimate payments were made by over eight percent of all taxpayers averaging \$1,890 for a total of \$1.6 billion. This averaged 2.7 times more than withheld taxes per return inasmuch as estimate payments are made principally by higher income taxpayers. Final payments were made on 1.7 million returns averaging almost \$500 per return for a total of \$854 million.

About 8.2 million taxpayers were eligible for refunds amounting to \$2.3 billion. These overpayments are affected by any credits to which the taxpayers may be entitled such as the renter's credit or the solar credit. Another major factor is the lag in adjusting the tax brackets for current year withholding purposes under indexing.

### ALL RETURNS AND TAX BY INCOME LEVEL



**MEDIAN AVERAGE ADJUSTED  
GROSS INCOME OF JOINT RETURNS  
BY COUNTY 1980 INCOME YEAR**



## COUNTY DATA

The statewide median income for married taxpayers was \$23,828 in 1980, an increase of 9.6 percent over the 1979 median income. The pictorial of California shows how the counties compare within four broad income levels. Table 6 in the Statistical Appendix gives the relative ranking of each of the 58 counties.

## HIGH INCOME TAX RETURNS

Section 19289.5 of the Revenue and Taxation Code requires an annual publication of a report of high income Californians who pay no California income tax and the relative importance of various tax provisions in permitting these persons to escape taxation.

Subject data were taken from a stratified random sample of 1980 personal income tax returns as originally filed. The sample includes 100 percent of those taxpayers with adjusted gross incomes of \$200,000 or more. Changes made to these returns since they were filed or which are likely to be made as a result of amendment or audit are not reflected in the accompanying tables.

The descriptive tables in the statistical appendix are based on four measures of income:

1. Adjusted gross income has been widely used in the past and includes most sources of gross income reduced by certain adjustments and exclusions.
2. Expanded income is a refinement of adjusted gross income which includes sheltered capital gains and other "tax preference items" and excludes personal investment expenses to the extent they do not exceed investment income. As a proxy for "personal investment expenses," we have used interest expense deductions excluding home mortgage interest. This approach misses invest-

ment expenses on some returns which are included in "miscellaneous deductions." Investment income was assumed to equal the sum of dividends, interest, capital gains, and other preference income.

3. Adjusted gross income plus tax preference income.
4. Adjusted gross income less investment expenses.

The last two income concepts are provided to illustrate the separate effects of each factor in expanded income.

In 1980, there were 22,002 California personal income tax returns reporting expanded incomes of \$200,000 or more. Within this income definition, four returns paid no income tax and 20 other high income returns paid taxes of less than \$1,000. Table 9 in the Personal Income Tax Statistical Appendix shows taxes paid by high income individuals. Total state income taxes attributed to this group amounted to \$813 million, for an average of \$36,956. These taxpayers had an average income of \$459,000 and paid state income taxes averaging eight percent of such income. Almost 99.5 percent of these individuals paid California taxes amounting to \$6,000 or more.

The primary deduction by lightly taxed or non-taxed returns with expanded incomes of \$200,000 or more represented interest expenses. The second most significant deduction was casualty losses followed by "miscellaneous deductions." These miscellaneous deductions consist of employee business expenses, consulting fees, legal fees associated with income production and accounting expenses associated with tax return preparation. Another major factor resulting in reduction of taxes was the credit for taxes paid to other states. These four items had the greatest impact in tax reduction for low or no-tax returns with large incomes.

# 1981 ANNUAL REPORT



STATE OF CALIFORNIA  
FRANCHISE TAX BOARD

For the 1980 income year, 275,000 banks and general corporations filed franchise tax returns and paid nearly \$2.5 billion in self-assessed tax. This represented an 11 percent increase in returns filed and an 8.5 percent increase in tax over the prior year.

Corporations subject to the franchise tax reported \$25.83 billion in State net income for 1980, which was four percent higher than the 1979 total of \$24.83 billion. Net profits for all corporations (net incomes less net losses) were .4 percent less as they decreased from \$20.73 billion in 1979 to \$20.65 billion in 1980.

## Taxation of Corporations

Corporations organized and operating within California and out-of-state corporations doing business in California pay a franchise tax, while other corporations deriving income from California sources but not sufficiently present to be classified as "doing business" in California pay the corporation income tax. For the 1980 income year, the corporation income tax totaled \$22.2 million as reported on 3,498 returns.

## BANK & CORPORATION TAX

The tax rate in either case was 9.6 percent for 1980 income year returns and is applied against net income earned in or allocable to California. Corporations subject to the income tax are not required to pay a minimum tax nor are they subject to tax on interest from obligations of the U.S., the State of California or its political subdivisions. Financial corporations paid an additional tax of two percent of their income to make up for the fact that they receive exemptions from certain local levies not available to other corporations.

Income "allocable" to California refers to situations where a corporation is doing business both within and without the state and operations outside are closely integrated or "unitary" with that business activity within the State. In such cases, California's share of worldwide operations is determined by an apportionment formula; i.e., the arithmetic average of the ratios of California sales to total unitary sales worldwide, California payrolls to total unitary payroll, and California property to total unitary property.

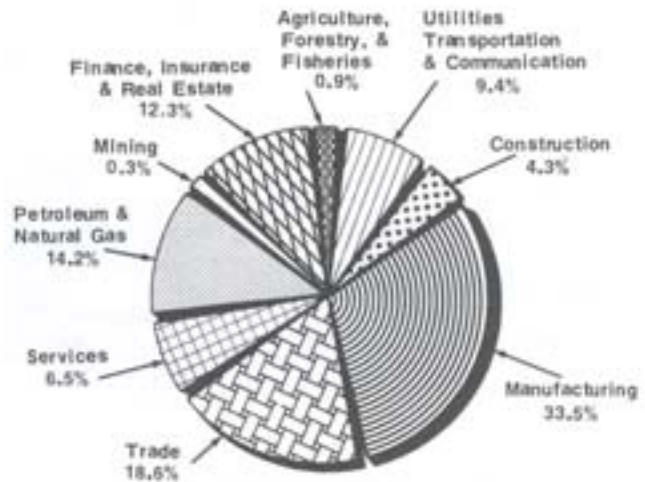
A corporation, though owned and controlled by individuals, is a separate entity for tax purposes. Expenses incurred in the course of doing business which are attributable to California operations are deductible in determining State net income.

While this tax base is similar in concept to taxable income under the Personal Income Tax Law, there are three basic differences in deriving and taxing this income:

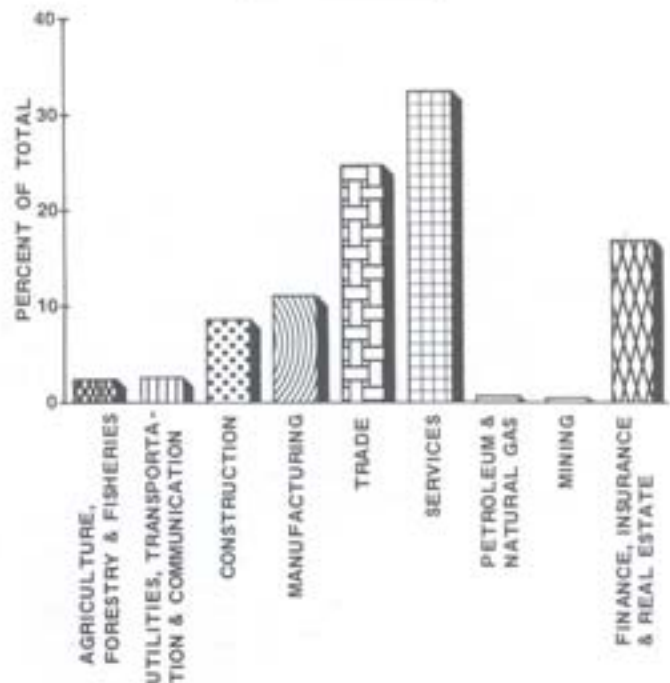
1. Deductions allowed corporations are directly business-related while itemized deductions for individuals are personal in nature and do not necessarily represent the costs of earning income.
2. Corporations are not granted personal exemptions given individuals under both California and Federal tax provisions.
3. The tax rate against general corporations is a flat 9.6 percent with a \$200 minimum, whereas personal income tax rates are progressive, ranging from one to 11 percent of taxable income.

Basic statistics for all Bank and Corporation franchise tax returns are included in the Statistical Appendix. These returns are classified by net income class, primary industry, and accounting periods.

### FRANCHISE TAX COMPARISON BY MAJOR INDUSTRIAL GROUPS



#### NET PROFITS



#### RETURNS

### STATISTICAL SAMPLE

During 1981, at the request of the Franchise Tax Board, a comprehensive corporation data base was developed with the implementation of a statistical sample program of corporations doing business in California. Since large corporations (state net incomes greater than \$5 million) account for a disproportionate share of total State net income, they were included at 100 percent. All other corporations were sampled at a two percent rate. The sample, drawn from over 275,000 returns, consisted of 639 large and 5,369 small corporations. Each record in the sample contains over 120 data items, extracted from corporate tax returns and from the Franchise Tax Board's master file.

Statistics from this sample program encompass corporate business activities in California, the United States and foreign countries. If a corporation is doing business both within and without California, it is required to apportion its income to California as previously described. Finally, the tax rate is applied to the California net income; additional tax may be due from preference income items, and several credits are allowed in arriving at the net state tax liability.

**Summary Statistics—1980 Income Year  
Bank and Corporation Tax Returns**

	Number	Amount (000)
Gross Receipts	214,555	\$3,122,339,046
Less: Cost of Goods Sold	135,861	-2,060,420,115
Gross Profit		\$1,061,918,931
Other Income	130,280	+239,434,906
Gross Income	245,063	\$1,281,353,837
Deductions	252,742	-1,131,037,566
Net Income (Before State Adjustments)	253,304	\$150,316,271
State Adjustments		
Additions	196,388	+32,377,081
Deductions	9,559	-31,831,977
Net Income (After State Adjustments)	252,896	\$150,861,375
State Net Income (less deficit)		
Nonallocating	260,108	\$5,917,078
Allocating	14,361	14,739,343
Total State Net Income	274,469	\$20,656,421
State Tax	274,469	\$2,528,287
Additional Tax for Preference Income	480	+5,425
Tax Credits		-4,726
Net State Tax		\$2,528,986

## INCOME AND DEDUCTIONS

Corporations reported nearly \$1.3 trillion in gross income for 1980. This amount is a combination of gross receipts (\$3.1 trillion) less cost of goods sold (\$2.1 trillion) plus other income. Other income totalled \$240 billion and is made up of dividends, interest, rents, royalties, capital gains and miscellaneous sources.

Total corporate deductions exceeded \$1.1 trillion in 1980. The largest single expense was for salaries and wages of \$237 billion while interest expenses totalled \$131 billion. Nearly every corporate return claimed some amount of other deductions which amounted to \$448 billion. These other expenses were comprised of miscellaneous business expenses not specifically

### Deductions

	Number	Amount (000)
Compensation of Officers	167,399	\$19,753,802
Salaries and Wages	156,371	\$27,354,641
Repairs	134,054	\$3,349,413
Bad Debts	64,017	\$7,161,067
Rents	171,747	\$3,458,952
Taxes	238,783	\$7,718,667
Interest	170,478	\$11,062,946
Contributions	60,332	1,304,004
Amortization	88,895	1,135,891
Depreciation	199,908	\$3,120,740
Depletion	3,149	4,873,864
Advertising	130,237	\$9,177,559
Pension & Profit Sharing Plans	65,021	\$5,821,399
Employee Benefit Plans	53,314	\$5,902,549
Other Deductions	245,889	\$447,962,072
Total Deductions	252,742	\$1,131,037,566

identified to a line item on the return. Some returns included administrative, general, and selling expenses; bonuses and commissions, freight, and delivery expenses; sales discounts; travel and entertainment expenses; unrealized profit on current year installment sales; and some losses resulting from theft, fire, storm, or other casualty.

### State Adjustments

	Number	Amount (000)
<b>Additions</b>		
Foreign or Domestic Income Tax Deductions	15,997	\$6,324,935
Bank and Corporation Tax Law Deductions	196,388	3,283,562
Interest on Government Obligations	1,515	6,161,865
Net Capital Loss Carry-over Deductions	981	-22,149
Other Additions Required by Law	4,365	7,177,980
Depreciation in Excess of Amount Allowed	1,433	4,277,128
Amortization in Excess of Amount Allowed	217	173,562
Other Adjustments	5,445	5,000,198
<b>Total Additions</b>		\$32,377,081
<b>Deductions</b>		
Intercompany Dividends	1,468	\$16,860,220
Other Dividends	3,684	2,328,512
Capital Losses not Deducted	2,286	1,548,854
Excess Contributions	8,456	269,920
Other Deductions	9,559	9,790,683
Federal Wage Jobs Tax Credit	3,214	1,063,788
<b>Total Deductions</b>		\$31,831,977
<b>Total State Adjustments</b>		\$545,104

## STATE ADJUSTMENTS

In general, corporations report income sources and deductions on the basis of Federal law. However, certain adjustments must be made to reflect differences in the tax laws. In total, corporations added \$32.4 billion to their Federal net income and subtracted \$31.8 billion in complying with the requirements of California law. The most frequent adjustment was the deletion of the Federal deduction for taxes on, according to, or measured by profits which amounted to \$9.6 billion. An additional \$6.3 billion was for foreign and domestic income taxes while the balance, \$3.3 billion, was for California franchise taxes. Unlike Federal law, interest received on government obligations is taxable and totalled \$6.2 billion for the year.

Intercompany dividends received from another corporation in which a unitary business is being conducted are exempt when the income and apportionment factors of both corporations are included in a combined return. This deduction of \$16.9 billion was the largest single state adjustment, even though it was taken by only 1,460 of the large corporations.

The net of all state adjustments was a relatively modest increase of income before apportionment of \$545 million.

## Apportionment of Income

When corporate income is derived from interdependent sources, both within and without the State, a corporation is required to complete Schedule R, Schedule of Apportionment and Allocation of Income. "Nonbusiness" adjustments represent transactions not normally considered an integral part of the regular business operation and thus are allocated entirely to the state of commercial domicile or situs. The sum of the items of nonbusiness income completely allocable to California, plus the amount of business income attributable to California by the apportionment formula constitute the amount of a corporation's entire net income subject to the tax. Corporations with multistate and/or multinational activity are responsible for \$14.7 billion of the total corporate tax base of \$20.7 billion. Only 14,361 corporations out of the 275,000 reporting corporations, or 5.2 percent are apportioning, yet they account for 71.3 percent of total State net income.

As previously described, apportioning corporations are required to allocate their income to California based on a prescribed apportionment formula. The formula is used only to compute a percentage, which is then applied to the total business income to determine the portion taxable in California. For each factor, the total within and without the State is computed. From these figures, the percentage of each factor within the State is determined, compiled, and averaged. The average percentage is then applied to total business income for the California tax base.

California property totalled \$344 billion for all apportioning corporations, representing 15.3 percent of worldwide property, wages and salaries were \$54 billion, 11.5 percent, and sales amounted to \$271 billion, 9.9 percent of worldwide sales. The net effect of these three factors for corporations doing business both in California and elsewhere of a unitary nature was to apportion about eleven percent of their worldwide income to California.

### Apportionment Formula

	Number	Amount (000)
Total Property Values		
Within and Without the State	13,793	\$2,240,297,063
Within the State	13,028	\$42,932,790
Statewide Average		15.3%
Total Wages and Salaries		
Within and Without the State	13,435	\$64,892,727
Within the State	12,465	\$3,906,658
Statewide Average		11.5%
Total Sales		
Within and Without the State	13,999	\$2,843,648,012
Within the State	13,438	\$71,002,682
Statewide Average		9.9%

## Apportionment of State Net Income

	Number	Amount (000)
Net Income (After State Adjustments)	14,361	\$144,944,256
Nonbusiness Income (or Losses)		
Dividends	1,378	9,821,995
Interest	3,780	2,854,425
Property Rental Income (or Loss)	1,185	119,226
Royalties	539	885,010
Gain (or Loss) from Sales of Assets	2,233	2,393,871
Partnership Income (or Loss)	527	-56,296
Miscellaneous Income (or Loss)	1,586	1,045,013
Total Nonbusiness Deductions	5,539	\$15,871,244
Balance of Net Income	14,361	128,073,012
Plus Interest Offset	3,590	2,689,189
Total Business Income	14,361	\$130,762,201
Apportioned Business Income	14,361	\$14,719,571
Nonbusiness Income Wholly Attributable to California		
Dividends	522	175,917
Interest	1,261	113,870
Property Rental Income (or Loss)	440	24,415
Royalties	82	43,124
Gain (or Loss) from Sales of Assets	878	13,417
Partnership Income (or Loss)	322	-110,311
Miscellaneous Income (or Loss)	2,132	8,626
Total *	14,361	\$14,988,629
Minus Interest Expense	1,177	205,587
Balance of Net Income	14,361	\$14,733,042
Contribution Adjustment	2,345	6,501
Total State Net Income (After Apportionment)	14,361	\$14,739,543

\* Includes Apportioned Business Income Attributable to California.

## State Tax Liability

State net income after apportionment for multistate and multinational corporations and those corporations doing business only in California amounted to \$20.7 billion. Of this amount, general corporations paid a tax rate of 9.6 percent while banks and financial corporations paid a tax rate of 11.6 percent. The financial tax rate is larger inasmuch as it is in lieu of personal property taxes and other local assessments such as business license taxes. Non-bank financial corporations are subject to the bank and financial rate. Such corporations, however, have not been exempt from the same local taxes as banks and to the extent they pay such local taxes, receive a tax credit or offset against the state tax. These financial offsets totalled \$1.5 million in 1980. Corporations are required to pay either a minimum tax of \$200, or a measured tax on net income, whichever is greater. This total tax amounted to \$2.5 billion for the 275,000 corporations doing business in California for the 1980 income year.

Certain tax credits apply under the Bank & Corporation Tax Law. Solar energy tax credits totalled nearly \$1.6 million, the agriculture irrigation equipment credit totalled nearly \$100,000 and the jobs tax credit \$1.5 million.

Corporations with preference income in excess of \$30,000 were subject to a tax on preference income. Preference income under the Bank and Corporation Tax Law is defined as accelerated depreciation in excess of straight line, percentage depletion in excess of cost, and excess bad debt deductions. This tax on preference income is at a rate of 2.5 percent and amounted to \$3.4 million for 1980.

The net state tax after adjustments totalled \$2,527 million. Most taxes were paid on a current basis throughout the year with declarations of estimated tax of \$1.8 billion. An additional \$155 million was applied as a carry-over credit from prior year overpayments while \$700 million was paid with requests for extensions to file. These requests for extensions were generally made by larger corporations who have more difficulty filing on a timely basis (i.e., on the 15th day of the third month after the close of the accounting period). For the 1980 income year, \$270 million was paid with the filing of the return, while \$186 million was refunded and \$229 million in overpayments applied as credits for subsequent year estimate payments.

### State Tax Liability and Payments

	Number	Amount (000)
State Net Income (less deficit) .....	274,469	\$20,656,419
Income Tax .....		\$1,528,287
Adjustments .....		
Financial Offset .....	315	-1,515
Solar Energy Credit .....	111	-1,286
Agriculture Irrigation Equipment .....	154	-88
Jobs Tax Credit .....	1,168	-1,537
Tax on Preference Income .....	480	3,425
Net State Tax .....	274,469	\$2,526,966
Tax Payments .....		
Estimated Tax Payments .....	188,335	\$1,829,977
Less: Refund of 1980 Estimated Tax .....	105	-21,351
Overpayment from 1979 Returns .....	41,174	154,373
Paid with Application for Extension .....	37,383	702,819
Dissolving or Withdrawing Credit .....	102	37
Total .....		\$2,666,275
Balance Due with Return .....		\$271,542
Overpayment .....		
Refund .....	37,832	\$186,209
Credit to 1981 Estimated Tax .....	68,929	229,063
Total .....	81,819	\$415,292

As a proportion of general fund calendar year collections from all sources (see Introduction Table & Chart), revenues under the Bank and Corporation Tax Law comprise around 14 percent of the total for the past two years.

# HOMEOWNER AND RENTER ASSISTANCE

# 1981 ANNUAL REPORT



STATE OF CALIFORNIA  
**FRANCHISE TAX BOARD**

The 1981 Homeowner and Renter Assistance Program marks the fourteenth year of assistance to senior citizen homeowners and the fifth year of assistance to senior citizen renters. Eligibility for totally disabled homeowners and renters, irrespective of age, was added to the program beginning in 1979. Assistance represents partial reimbursement of local property taxes on personal residences paid directly by homeowners and indirectly by renters. Senior citizens (62 or older) and disabled individuals with household incomes below \$12,000 qualify.

As an alternative for senior citizen homeowners, property taxes can be postponed under the Senior Citizens Property Tax Postponement Program. Homeowners 62 years of age or older can defer payment of all or a portion of the property taxes on their residences. Local governments are reimbursed by the State which puts a lien on the property to assure that the taxes and seven percent interest are eventually paid by the homeowner when the property is transferred. This program is administered by the State Controller.

## History

California's original program began in 1968 and provided assistance only to homeowners 65 years of age or older. Legislation effective for the 1972 program

reduced the age requirement to 62 and, beginning in 1977, renters were added. Eligible homeowners and renters receive property tax reimbursement based on property taxes paid the previous fiscal year. For renters, a \$250 property tax is assumed. To be eligible, the claimant's household income from all sources for the prior calendar year cannot exceed a maximum income amount which has increased twice to the current \$12,000.

Relief for both homeowners and renters is based on applying a certain percentage, which varies inversely with income levels, to the property tax amount.

Initially, assistance for senior citizen renters was limited to those with household incomes below \$5,000. The income limit was raised to \$12,000 beginning in 1979.

The income measurement used is household income, which corresponds to adjusted gross income for income tax purposes and enlarged for such nontaxable sources as social security, cash public assistance, pensions and annuities not otherwise taxable, unemployment insurance, tax-exempt interest, life insurance proceeds, gifts in excess of \$300, and worker's compensation.

**Homeowners' and Renters'  
Assistance Program  
Breakdown of Claimants by Type  
1981 Calendar Year**

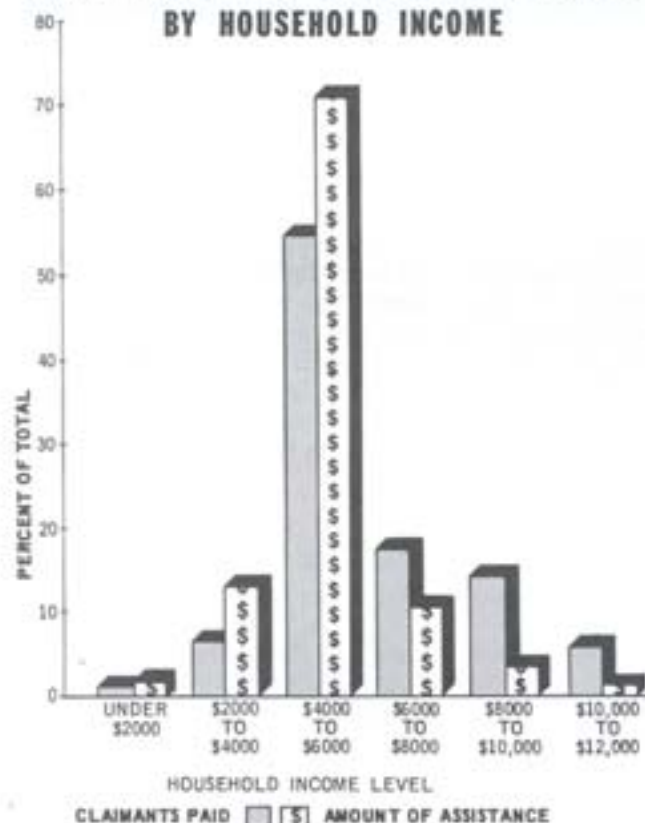
	<i>Number of Claimants</i>	<i>Total Household Income (thousands)</i>	<i>Average Household Income</i>	<i>Total Assistance Paid (thousands)</i>	<i>Average Assistance</i>	<i>Total Property Taxes (thousands)</i>	<i>Average Property Taxes</i>
<b>Homeowners</b>							
Senior Citizen*	141,291	\$979,280	\$6,927	\$13,360	\$94	\$36,531	\$258
Disabled	7,345	44,872	6,109	896	122	1,913	260
Subtotal	148,736	\$1,024,252	\$6,886	\$14,256	\$96	\$38,444	\$258
<b>Renters</b>							
Senior Citizen*	211,065	\$1,229,377	\$5,825	\$31,246	\$148	\$52,766	\$250 **
Disabled	79,734	397,604	4,987	14,082	177	19,934	250 **
Subtotal	290,799	\$1,626,981	\$5,595	\$45,328	\$156	\$72,700	N/A
<b>Grand Total</b>	<b>439,535</b>	<b>\$2,651,233</b>	<b>\$6,032</b>	<b>\$59,584</b>	<b>\$136</b>	<b>\$111,144</b>	<b>N/A</b>

\* Age 62 or Older.

\*\* \$250 Renter Statutory Property Tax Equivalent.

N/A Not Applicable.

**HOMEOWNERS' AND RENTERS' ASSISTANCE  
BY HOUSEHOLD INCOME**



### HRA PROGRAM SUMMARY

The filing period for assistance is May 16 through August 31.

During 1981, 439,535 qualifying homeowners and renters received \$59.6 million in residential property

tax assistance under the Homeowner and Renter Assistance Program for an average claim of \$136. The average assistance payment for 1980 was \$141.

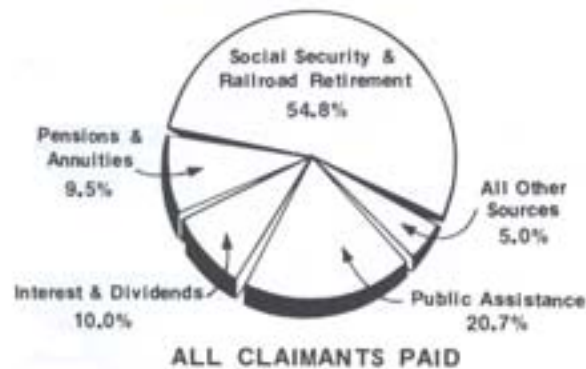
The table on the breakdown of homeowner and renter claimants shows the relative size of renter versus homeowner participants in the Program. Senior citizen and disabled renters make up 66 percent of total claimants under the Program and account for an even larger percentage of total assistance paid, 76 percent. Average assistance for renter claimants was \$156 and for homeowners it was \$96. This larger average assistance for renters reflects the generally lower income levels and thus higher relief percentages against the property tax for renter claimants relative to homeowners. Average household income of renters was \$5,595 compared with \$6,886 for homeowners.

The graph on assistance by household income highlights the distribution of total assistance payments and claimants by income categories. The bulk of assistance, 70.9 percent, went to claimants in the \$4,000–\$6,000 income class while comprising slightly over half of all claimants.

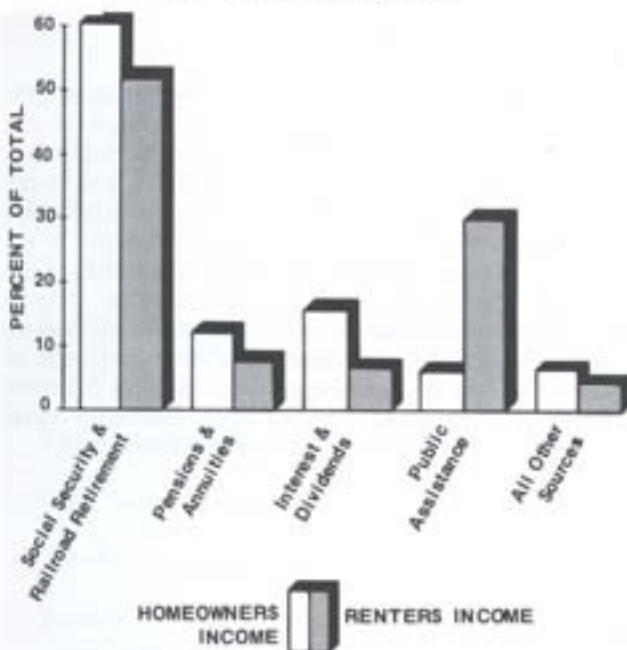
The diagrams on major sources of income of claimants show that nearly 55 percent of all household income reported for the 1980 income year was attributed to social security and railroad retirement. Public assistance accounted for 20.7 percent, interest and dividends 10 percent, and pensions and annuities at 9.5 percent.

Table 2 in the HRA Appendix on comparisons by county for homeowners' assistance shows that Marin County had the highest average assistance of \$135 and Alpine County the lowest, \$48, for a difference of \$87. For renter's assistance, Mono County had the highest average at \$196 and Alpine County the lowest at \$125 (see table 7).

### TOTAL HOUSEHOLD INCOME OF HOMEOWNER & RENTER CLAIMANTS BY MAJOR SOURCE

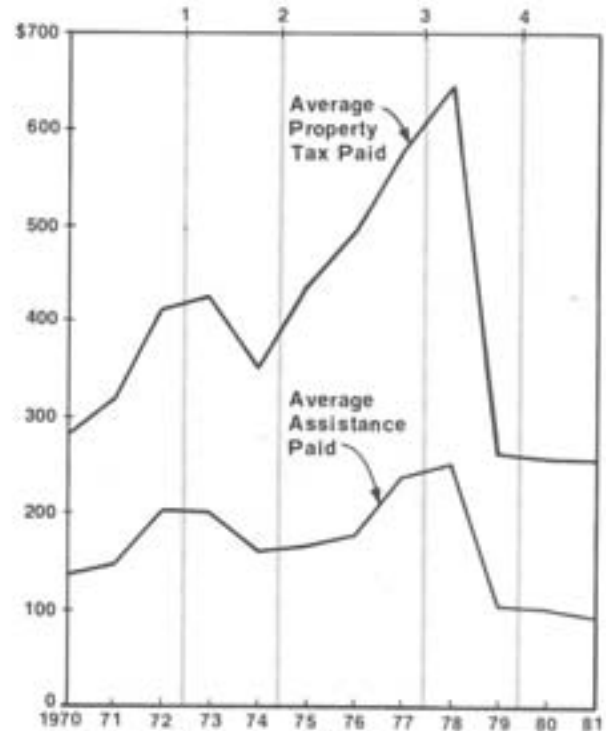


#### ALL CLAIMANTS PAID



HOMEOWNERS INCOME RENTERS INCOME

### COMPARISON OF PROPERTY TAX AND ASSISTANCE TRENDS FOR HOMEOWNERS



- 1/ Allowable household income increased from \$3,350 to \$10,000.
- 2/ Homeowner's property tax exemption increased from \$750 to \$1,750.
- 3/ Allowable household income increased from \$10,000 to \$12,000.
- 4/ First year of claims under Article XIII A of the State Constitution limiting property taxes to 1% of fair market value.

### Homeowner Assistance Paid By Income Class 1980 and 1981 Calendar Years

Household Income Class	1980 Amount of Assistance	1981		
		Number of Claimants	Amount of Assistance	Percent Change
Less than \$1,000	\$86,812	298	\$80,552	-7.2
\$1,000 to 2,000	210,021	683	142,736	-32.0
2,000 to 3,000	828,350	2,497	496,727	-42.1
3,000 to 4,000	2,833,361	7,802	1,466,475	-48.2
4,000 to 5,000	5,892,928	26,923	4,289,376	-27.2
5,000 to 6,000	3,242,953	25,059	3,489,155	+7.6
6,000 to 7,000	2,335,355	17,574	1,822,917	-21.4
7,000 to 8,000	1,626,709	17,208	1,140,701	-30.3
8,000 to 9,000	854,111	18,845	717,129	-16.0
9,000 to 10,000	377,123	14,987	341,145	-9.5
10,000 to 11,000	212,812	10,472	184,979	-13.1
11,000 to 12,000	95,470	6,388	83,727	-12.3
Totals	\$18,619,205	148,736	\$14,255,619	-23.4

### Homeowners

Total assistance for homeowners in 1981 decreased 23.4 percent from the prior year's \$18.6 million to \$14.3 million. Claimants dropped 19.4 percent from 184,565 in 1980 to 148,736. The average assistance changed very little, from \$101 in 1980 to \$96 in 1981. These continuing downward trends are reflective of the effects of inflation on the fixed \$12,000 maximum income limitation in accelerating individuals through and out of the program altogether. The table on claimants by amount of assistance reveals that 61.9 percent of all claimants received less than \$100, and 87.5 percent received less than \$200. Fewer than three percent received assistance exceeding \$300. Homeowners with incomes below \$3,000 received

the highest relief percentage of 96 percent applied to the tax on the first \$34,000 of full value. The percentage declines as incomes rise with the highest income bracket, \$11,501 to \$12,000, receiving only four percent of the tax.

Homeowner Claimants By Amount  
of Assistance  
1980 and 1981 Calendar Years

Amount of Assistance	1980	1981		
	Number of Claimants	Number of Claimants	Percent of Total	Percent Change
\$5 to \$100	110,412	92,015	61.9	-16.7
100 to 200	45,540	38,052	25.6	-16.8
200 to 300	18,812	14,302	9.6	-24.0
300 to 400	6,052	3,965	2.7	-34.5
400 to 500	539	310	0.2	-42.5
500 to 600	68	58	y	-14.7
600 to 700	24	16	y	-33.3
700 and over	15	16	y	0.0
Totals	184,565	148,726	100.0	-19.4

y Less than 0.05 percent.

## Renters

Assistance for renters, who pay property taxes indirectly through their rent payments, is based on a percentage of an assumed property tax equivalent of \$250, the exact percentage varying inversely with household income levels. The maximum income for assistance is \$12,000. For the 1981 year there were 290,799 renter claimants with total assistance payments by the State of \$45.3 million. The average amount of assistance was \$156. The relief percentages for individual assistance are scaled on the basis of income level by the same gradients as that for homeowners. Claimants who rent their residence for less than the entire calendar year are required to prorate the amount of assistance claimed.

The table on renter claimants by calendar year shows that the level of assistance increased dramatically due to legislation, first effective with 1979 claims, which (1) increased the maximum household limitation from \$5,000 to \$12,000; (2) raised the assumed property tax payment from \$220 to \$250; and (3) extended the program to the blind or totally disabled regardless of age.

Comparison of Renter Claimants  
By Calendar Years  
1977-1981 Calendar Years

Calendar Year	Number of Claimants Paid	Total Household Income	Amounts of Assistance	
			Total	Average
1977	90,405	\$315,103,519	\$6,762,803	\$75
1978	78,672	284,735,734	5,239,948	67
1979*	261,449	1,306,548,302	44,795,652	171
1980	288,722	1,504,574,372	45,188,422	167
1981	290,799	1,626,581,425	45,328,102	156

\* Legislation (AB 3802, Chapter 569, 1977-78 R.S.) increased the maximum household income limitation from \$5,000 to \$12,000 and the assumed property tax from \$220 to \$250.

The number of claimants increased slightly over 1980 but again inflation-induced higher household incomes contributed to a drop in average and total assistance paid. The table on renter assistance by income class conveys the general trend due to inflation from lower income levels to higher resulting in an overall reduction in total assistance over 1980 of 5.9 percent. The sizable 206.5 percent increase in total assistance for claimants in the \$5,000 to \$6,000 income class reflects the movement of a large segment of claimants from immediately lower income brackets due to the annual cost-of-living adjustments for social security and public assistance payments.

Renter Assistance Paid  
By Income Class  
1980 and 1981 Calendar Years

Household Income Class	1980	1981		
	Amount of Assistance	Number of Claimants	Amount of Assistance	Percent Change
Less than \$1,000	\$101,522	635	\$132,662	+30.7
\$1,000 to 2,000	710,441	2,694	590,640	-15.9
2,000 to 3,000	2,299,343	8,958	2,078,303	-8.4
3,000 to 4,000	7,236,967	16,774	3,692,703	-50.0
4,000 to 5,000	28,510,230	102,619	19,866,194	-30.3
5,000 to 6,000	4,758,550	85,604	14,582,653	+206.5
6,000 to 7,000	2,175,770	19,864	2,244,549	+3.2
7,000 to 8,000	1,409,557	15,818	1,110,064	-21.3
8,000 to 9,000	615,335	16,818	649,365	+5.5
9,000 to 10,000	185,705	11,593	287,529	+44.1
10,000 to 11,000	83,203	6,147	100,747	+21.1
11,000 to 12,000	31,382	3,275	37,660	+20.1
Totals	\$48,188,422	290,799	\$45,328,102	-5.9

## LEGAL ACTIVITIES

Significant legislation enacted in 1981 affecting the various laws administered by the department included:

### Personal Income Tax Law

#### Child Care Expenses:

AB 131 (Chapter 1130)

Provides that any payments, reimbursements, or contributions to employees for child care are deductible as business expenses by corporate and individual employers. "Child care" is defined as programs designed to provide or facilitate the provisions of care and nurture for children under age 15 while their parents or guardians are working or in training.

#### Interest on Alaska Tax Credits:

AB 131 (Chapter 1130)

Provides a tax credit for the interest on taxes due California resulting from the 1979 Alaska income tax refund situation. The credit would be from the date the Alaska tax credit was used to offset the California tax (April 15, 1980) until April 15, 1981. The Franchise Tax Board will compute the amount of credit for each taxpayer, advise each taxpayer and automatically credit the taxpayer's account with the amount of the interest credit.

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**FRANCHISE TAX BOARD**

#### Tax Relief—Innocent Spouse:

AB 233 (Chapter 326)

Expands the relief from liability provisions with respect to an "innocent spouse" as follows:

1. Replacement of the 25 percent omission from gross income test by an understatement of taxable income test based upon the omission of income or by erroneous deductions.
2. Application of "reasonably prudent person" standard test in determining if the spouse had reason to know of the omission or erroneous deduction.
3. Base the determination of whether an omission of income is "attributable to one spouse" on whether the spouse rendered substantial service in producing the omitted income. If neither spouse rendered substantial services, the omitted income is treated as community property and equally divided between the spouses.

**Conformity—Installment Sales:**

AB 380 (Chapter 336)

Conforms state law to the federal law with respect to the treatment of installment sales. The act makes a number of structural and substantive changes in the reporting of installment sales. Significant changes include the elimination of the 30 percent initial payment rule and the two payment rule.

**Personal Income Tax Credits:**

AB 461 (Chapter 279)

Provides for the sequence in which various types of tax credits are to be claimed on returns.

**Renter's Credit:**

AB 461 (Chapter 279)

Extends the renter's credit to qualify persons where their landlord makes payments to local government which are substantially equivalent to property taxes.

**Energy Conservation Credit:**

AB 784 (Chapter 1137)

Provides the following substantive changes with respect to the energy conservation credit:

1. Extension of the credit to new dwellings.
2. Disallowance of depreciation deduction on energy conservation measures installed on personal residences.
3. Allowance of the credit on a per premises basis.
4. Allowance of the credit without a Residential Conservation Service (RCS) audit in areas where the RCS program is not operative.

**Community Income—Separated Spouses:**

AB 926 (Chapter 559)

Provides that the community income of a married couple shall be treated as the separate income of the spouse who earned the income if the individuals lived apart from each other with no present intention to resume the marital relationship for all or part of the year and if they do not file a joint return.

**Jobs Tax Credit:**

SB 17 (Chapter 694)

Changes the period for which the credit is allowed to a 24-month period beginning on the date the employee begins working for the taxpayer. The aggregate credit allowed for each qualified employee is limited to \$600.

**Alcohol Fuel Device Tax Credit:**

SB 178 (Chapter 1085)

Allows taxpayers a credit against "net tax" of 55 percent of the cost (up to \$1,000) of installation in autos and trucks of devices which permit the use of fuel containing at least 85 percent methanol or ethanol. Where the credit exceeds the tax, the excess may not be carried over.

**Ridesharing Tax Credit/Depreciation:**

SB 321 (Chapter 844)

Allows the following credits and deduction to employees with respect to "ridesharing" arrangements:

1. A credit of 20 percent of the cost incurred for the purchase of company shuttle buses, company commuter buses or vans or company motor pool vehicles which are provided as part of an employer-sponsored ridesharing incentive program for employees.
2. An annual credit of 20 percent of the cost of leasing or contracting such vehicles as part of an employer-sponsored ridesharing program for employees.
3. A deduction (including 36-month depreciation where appropriate) for expenses incurred in various specified activities all of which are connected with the encouraging of ridesharing and/or reducing commuter traffic.

**Capital Gains and Losses:**

SB 690 (Chapter 534)

Provides special capital gains treatment for "small business stock" and "nonproductive assets" as follows:

1. The *gain* from the sale of small business stock is not taxed if the stock is held for more than three

years. If held more than one year but not more than three years, then 65 percent of the *gain* is taxable. If held not more than one year, 100 percent of the *gain* is taxable. If small business stock is sold at a *loss*, then the loss is treated like other capital losses (100 percent taken into account if held one year or less, 65 percent if held over one but less than five years, and 50 percent if held over five years).

2. The amount of taxable *gain* on the sale of nonproductive assets held for more than one year but less than five years is increased from 65 percent to 70 percent.

## **Bank and Corporation Tax Law**

### **Child Care Expenses:**

AB 131 (Chapter 1130)

See summary under "Personal Income Tax Law."

### **Conformity—Installment Sales:**

AB 380 (Chapter 336)

See summary under "Personal Income Tax Law."

### **Churches—Rental Income:**

AB 715 (Chapter 341)

Exempts from tax any rental income received by a tax-exempt church, directly or indirectly, from another tax-exempt church for the rental of property used in connection with the church's exempt function.

### **Energy Conservation Credit:**

AB 784 (Chapter 1137)

See summary under "Personal Income Tax Law."

### **Jobs Tax Credit:**

SB 17 (Chapter 694)

See summary under "Personal Income Tax Law."

### **Consumer Finance Lenders:**

SB 140 (Chapter 724)

Adds consumer finance lenders or brokers to the list of businesses eligible to offset against their franchise tax liability various state and local taxes and fees paid for the privilege of engaging in particular businesses.

### **Alcohol Fuel Device Tax Credit:**

SB 178 (Chapter 1085)

See summary under "Personal Income Tax Law."

### **Ridesharing Tax Credit/Depreciation:**

SB 321 (Chapter 844)

See summary under "Personal Income Tax Law."

### **Banks and Financial Corporation Tax Rates:**

SB 448 (Chapter 838)

Allows the Franchise Tax Board to make the Bank Tax Rate computations by using a statistical sample. The sample consists of (1) every corporation with a net income of more than \$5 million for the income year, (2) every corporation required to be paid \$100,000 or more in personal property taxes, or business license taxes, or a combination thereof, and (3) two percent of all other corporations on a random basis.

### **Unitary Business—International Banks:**

SB 499 (Chapter 825)

Provides that an international banking facility within California shall, for the purpose of apportionment of income, be considered as located without the state. Intangible personal property and sales which are recognized by the Board of Governors of the Federal Reserve Board as attributable to the international banking facility within California shall be attributed outside the state in applying the three-factor apportionment formula.

### **Insurance Company Dividends:**

SB 773 (Chapter 783)

Provides that corporate deductions for dividends received from a subsidiary insurance company must be prorated to reflect the source of gross premiums of the "original" declaring insurance company.

## Personal Income and Corporation Tax Protests

Taxpayers are entitled to protest proposed tax deficiency assessments and have oral hearings on their protests. The Protest Section is responsible for processing the more complex protests and also handles refund claims involving significant revenue.

In 1981, the Protest Section decided protest cases involving over \$40 million. Approximately 75 percent of the total proposed deficiency amounts were sustained. New protest cases involving \$91 million were received in 1981.

The amount of revenue involved in both corporation and personal income tax protest cases completed by the section in 1981 was the second highest amount ever recorded. The 1981 statistics continue to reflect a trend toward both complex and large revenue cases. In addition, the number of petitions for relief under Revenue and Taxation Code Section 25137, which, when appropriate, allows a deviation from the standard three-factor apportionment formula, increased substantially.

### Tax Appeals

Taxpayers who disagree with department action on their protest or claim for refund may appeal the decision to the State Board of Equalization. The Appeals Section is responsible for representing the department's position. The section also prepares and issues legal rulings and communicates with the public on matters involving California income and franchise tax laws.

In 1981, 1,213 appeals involving \$15,088,859 in revenue were filed compared to 715 and \$20,167,583 in 1980. These figures reflect a significant increase in appeal filings for the year.

A substantial number of rulings were issued during the year, including a continuing relatively large number of rulings regarding the solar energy tax credit.

The board issued 182 opinions in 1981. The department's position was fully sustained in 162 cases, partially sustained in 17 cases and reversed in 3.

## LEGAL SERVICES BUREAU

### Unitary Concept

The unitary concept is a court-approved method for determining the state net income of corporations conducting unitary activities in California and elsewhere.

In connection with the concept, testimony was presented to the Advisory Commission on Intergovernmental Relations (ACIR) in opposition to a compromise proposal to limit it. After the testimony and a resolution approved by the National Association of Tax Administrators Executive Committee on October 6, 1981, the subject was removed from the ACIR's agenda.

Considerable material continued to be developed regarding state legislation to limit the unitary concept. A number of bills were considered including Assembly Bill (AB) 55, AB 765, AB 1238, and Senate Bill 157. None have been approved by the Legislature.

### Litigation

There has been a further substantial increase in litigation activity during the year. Thirty-four new lawsuits were added to the roster. Most of these were suits for refund, although there were some suits for damages and suits for declaratory relief. Twenty-eight cases were closed. At the end of the year, there were 102 cases in inventory.

The combination of foreign subsidiaries was sustained in *Container Corporation v. Franchise Tax Board*, in the superior court and up through the California Supreme Court. The case is now before the U.S. Supreme Court by petition for writ of *certiorari*. The petition was deferred pending a hearing on *Chicago Bridge & Iron Co. v. Caterpillar Tractor Co., et al.* An *amicus curiae* brief will be filed in the *Chicago Bridge & Iron Co.* case. Counsel for plaintiff in *EMI, Ltd. v. Bennett, et al.*, petitioned the U.S. Supreme Court for *certiorari*. That case is in federal court for declaratory and injunctive relief from combining a foreign parent with a domestic subsidiary. The Court of Appeal reversed the trial court's judgment against the department in *The Anaconda Co. v. Franchise Tax Board*, which is another leading case involving the combination of foreign subsidiaries, but a petition for rehearing was granted.

# Appendix

## Major Tax Law Changes

# 1981

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STATE OF CALIFORNIA  
FRANCHISE TAX BOARD

**Table 1A**  
**Personal Income Tax**  
**SYNOPSIS OF TAX RATES**  
**Married Persons Filing Joint Returns**  
**1935 – 1973ff**

Taxable income (adjusted gross income less deductions and exemptions)	Income year					Taxable income (adjusted gross income less deductions)	Income year	
	1935-42	1943-48 <sup>1</sup>	1949-51	1952-58 <sup>2</sup>	1959-66 <sup>3</sup>		1967-72 <sup>4</sup>	1973-73 <sup>5,7</sup>
Up to \$2,500 .....	1%	1%	1%	1%	1%	Up to \$4,000 .....	1%	1%
\$2,500 to 5,000 .....	1	1	1	1	1	\$4,000 to 7,000 .....	2	2
5,000 to 7,500 .....	2	1	2	1	2	7,000 to 10,000 .....	3	3
7,500 to 10,000 .....	2	1	2	1	2	10,000 to 13,000 .....	4	4
10,000 to 12,500 .....	3	2	3	2	3	13,000 to 16,000 .....	5	5
12,500 to 15,000 .....	3	2	3	2	3	16,000 to 19,000 .....	6	6
15,000 to 20,000 .....	4	3	4	2	4	19,000 to 22,000 .....	7	7
20,000 to 25,000 .....	5	4	5	3	5	22,000 to 25,000 .....	8	8
25,000 to 30,000 .....	6	5	6	3	6	25,000 to 28,000 .....	9	9
30,000 to 40,000 .....	7	6	6	4	7	28,000 to 31,000 .....	10	10
40,000 to 50,000 .....	8	6	6	5	7	31,000 to 50,000 .....	10	11
50,000 to 60,000 .....	9	6	6	6	7	50,000 to 60,000 .....	10	11
60,000 to 70,000 .....	10	6	6	6	7	60,000 to 70,000 .....	10	11
70,000 to 80,000 .....	11	6	6	6	7	70,000 to 80,000 .....	10	11
80,000 to 100,000 .....	12	6	6	6	7	80,000 to 100,000 .....	10	11
100,000 to 150,000 .....	13	6	6 <sup>6</sup>	6	7	10,000 to 150,000 .....	10	11
150,000 to 250,000 .....	14	6	6	6	7	150,000 to 250,000 .....	10	11
250,000 and over .....	15	6	6	6	7	250,000 and over .....	10	11

**Table 1B Personal Income Tax  
SYNOPSIS OF TAX RATES  
Single Persons and Married Persons Filing Separately 1935–1973ff**

Taxable income (adjusted gross income less deductions and exemptions)	Income year				Taxable income (adjusted gross income less deductions)	Income year	
	1935–42	1943–48 <sup>1</sup>	1949–58	1959–66 <sup>3</sup>		1967–72 <sup>4</sup>	1973 <sup>5,7</sup>
Up to \$2,500 .....	1%	1%	1%	1%	Up to \$2,000 .....	1%	1%
\$2,500 to 5,000 .....	1	1	1	2	\$2,000 to 3,500 .....	2	2
5,000 to 7,500 .....	2	1	2	3	3,500 to 5,000 .....	3	3
7,500 to 10,000 .....	2	1	2	4	5,000 to 6,500 .....	4	4
10,000 to 12,500 .....	3	2	3	5	6,500 to 8,000 .....	5	5
12,500 to 15,000 .....	3	2	3	6	8,000 to 9,500 .....	6	6
15,000 to 20,000 .....	4	3	4	7	9,500 to 11,000 .....	7	7
20,000 to 25,000 .....	5	4	5	7	11,000 to 12,500 .....	8	8
25,000 to 30,000 .....	6	5	6	7	12,500 to 14,000 .....	9	9
30,000 to 40,000 .....	7	6	6	7	14,000 to 15,500 .....	10	10
40,000 to 50,000 .....	8	6	6	7	15,500 to 50,000 .....	10	11
50,000 to 60,000 .....	9	6	6	7	50,000 to 60,000 .....	10	11
60,000 to 70,000 .....	10	6	6	7	60,000 to 70,000 .....	10	11
70,000 to 80,000 .....	11	6	6	7	70,000 to 80,000 .....	10	11
80,000 to 100,000 .....	12	6	6	7	80,000 to 100,000 .....	10	11
100,000 to 150,000 .....	13	6	6	7	100,000 to 150,000 .....	10	11
150,000 to 250,000 .....	14	6	6	7	150,000 to 250,000 .....	10	11
250,000 and over .....	15	6	6	7	250,000 and over .....	10	11

**Table 1C Personal Income Tax  
SYNOPSIS OF TAX RATES  
Unmarried Heads of Household 1935 – 1974ff**

Taxable income (adjusted gross income less deductions and exemptions)	Income year				Taxable income (adjusted gross income less deductions)	Income year		
	1935–42	1943–48 <sup>1</sup>	1949–58	1959–66 <sup>3</sup>		1967–72 <sup>4</sup>	1973 <sup>5</sup>	1974 <sup>6,7</sup>
Up to \$2,500 .....	1%	1%	1%	1%	Up to \$3,000 .....	1%	1%	1%
\$2,500 to 5,000 .....	1	1	1	2	\$3,000 to 4,000 .....	2	2	1
5,000 to 7,500 .....	2	1	2	3	4,000 to 4,500 .....	2	2	2
7,500 to 10,000 .....	2	1	2	4	4,500 to 6,000 .....	3	3	2
10,000 to 12,500 .....	3	2	3	5	6,000 to 7,500 .....	4	4	3
12,500 to 15,000 .....	3	2	3	6	7,500 to 9,000 .....	5	5	4
15,000 to 20,000 .....	4	3	4	7	9,000 to 10,500 .....	6	6	5
20,000 to 25,000 .....	5	4	5	7	10,500 to 12,000 .....	7	7	6
25,000 to 30,000 .....	6	5	6	7	12,000 to 13,500 .....	8	8	7
30,000 to 40,000 .....	7	6	6	7	13,500 to 15,000 .....	9	9	8
40,000 to 50,000 .....	8	6	6	7	15,000 to 16,500 .....	10	10	9
50,000 to 60,000 .....	9	6	6	7	16,500 to 18,000 .....	10	11	10
60,000 to 70,000 .....	10	6	6	7	18,000 and over .....	10	11	11
70,000 to 80,000 .....	11	6	6	7				
80,000 to 100,000 .....	12	6	6	7				
100,000 to 150,000 .....	13	6	6	7				
150,000 to 250,000 .....	14	6	6	7				
250,000 and over .....	15	6	6	7				

<sup>1</sup> A temporary reduction in tax in the lower income levels was effected in this period by widening the initial tax rate bracket from \$5,000 to \$10,000. This temporary reduction, enacted during World War II, was renewed in 1945, 1947 and 1948 but was allowed to lapse in 1949 (Stats. 1943, p. 1576; Stats. 1945, p. 1298; Stats. 1947, p. 1868; and Stats. 1948, p. 18). In addition, the maximum rate was reduced from 15 percent on amounts in excess of \$250,000 to 6 percent on amounts in excess of \$30,000 (Stats. 1943, p. 1573).

<sup>2</sup> The splitting of income of husband and wife on a joint return was first effective in this period. Under this provision, the tax imposed is twice the tax which would be imposed if the taxable income of the couple were cut in half. Prior to this change, it was common practice for high income married couples to file separate returns and thereby effectively receive the benefits of income splitting (Stats. 1952, p. 126).

<sup>3</sup> The tax brackets were narrowed from \$10,000 to \$5,000 for married couples filing jointly and from \$5,000 to \$2,500 for all others in this period. At the same time, the maximum rate was increased from 6 percent to 7 percent (Stats. 1959, p. 2854).

<sup>4</sup> The tax brackets were narrowed and the tax rates were increased to 10 percent. Taxable income was redefined as adjusted gross income less deductions rather than adjusted gross income less deductions, personal exemptions, and exemptions for dependents (Stats. 1967, Ch. 963).

A special 10 percent reduction in tax liabilities, maximum \$100 for single individuals and \$200 for married couples filing jointly, was effective for the 1969 income year (Stats. 1969, Ch. 1464).

A forgiveness tax credit of 20 percent was provided with respect to 1971 income year taxes along with enactment of the withholding and declaration of estimated tax program, effective on January 1, 1972 (Stats. 1971 [First Extraordinary Session], Ch. 1).

<sup>5</sup> The maximum tax rate was increased from 10 percent to 11 percent (Stats. 1971 [First Extraordinary Session], Ch. 1). A special income tax credit ranging from 20 percent to 100 percent of tax liability was effective for the 1973 income year (Stats. 1973, Ch. 296).

<sup>6</sup> Tax brackets were raised for heads of household effective 1974 income year with the range in tax rates, 1 to 11 percent, unchanged (Stats. 1973, Ch. 1180).

<sup>7</sup> Tax brackets indexed at rate of 5.222% for 1978, 6.88% for 1979 and 17.35% for 1980. Future years will be indexed by full June to June California Consumer Price Index change for 1981 and by California Consumer Price Index change minus 5% in 1982 and future years (Stats. 1978, Ch. 569).

**Table 2**  
**Personal Income Tax**  
**PERSONAL AND DEPENDENT ALLOWANCES**  
**AND STANDARD DEDUCTION**  
**1935 - 1968ff**

Marital status	Income year									
	1935-38	1939-42	1943-44 <sup>1</sup>	1945-47 <sup>2</sup>	1948-52 <sup>3</sup>	1953-58 <sup>4</sup>	1959-63 <sup>5</sup>	1964-66 <sup>6</sup>	1967 <sup>7</sup>	1968 <sup>8</sup>
1. Personal exemptions										
(a) Joint returns of married persons	\$2,500	2,500	\$3,500	\$4,500	\$3,500	\$3,500	\$3,000	\$3,000	\$50 Tax	\$50 <sup>9</sup>
(b) Separate returns of married persons	1,250	1,250	1,750	2,250	1,750	1,750	1,500	1,500	25 credit	25 <sup>9</sup>
(c) Returns of single persons	1,000	1,000	2,000	3,000	2,000	2,000	1,500	1,500	25 in lieu of	25 <sup>9</sup>
(d) Returns of unmarried heads of household	2,500	2,500	3,500	4,500	3,500	3,500	3,000	3,000	50 deduction	50 <sup>9</sup>
(e) Returns of blind persons (additional)					500	500	600	600	8 for	8 <sup>9</sup>
(f) Returns of estates	1,000	1,000	1,500	1,500	1,000	1,000	1,000	1,000	10 exemp-	10
(g) Returns of trusts	1,000	100	100	100	100	100	100	100	1 ions	1
2. Exemption for each dependent	400	400	400	400	400	400	600	600	8	8 <sup>9</sup>
3. Standard deductions										
(a) Joint returns of married persons								\$1,000	\$1,000	\$2,000 <sup>9</sup>
(1) Adjusted gross income \$5,000 or more	--	--	--	\$300	\$300	--	10%			
(2) Adjusted gross income \$10,000 or more	--	--	--	--	--	\$600	\$1,000			
(3) Adjusted gross income less than \$5,000	--	--	--	6%	6%	--	--			
(4) Adjusted gross income less than \$10,000	--	--	--	--	--	6%	10%			
(b) Return of unmarried heads of household								1,000	1,000	2,000 <sup>9</sup>
(1) Adjusted gross income \$5,000 or more	--	--	--	300	300	300	500			
(2) Adjusted gross income less than \$5,000	--	--	--	6%	6%	6%	10%			
(c) Returns of single persons and separate returns of married persons								500	500	1,000 <sup>9</sup>
(1) Adjusted gross income \$5,000 or more	--	--	--	300	300	300	500			
(2) Adjusted gross income less than \$5,000	--	--	--	6%	6%	6%	10%			

<sup>1</sup> Temporary provisions enacted during World War II increased the exemptions of individuals by \$1,000 and of estates by \$500 (Stats. 1943, p. 1577).

<sup>2</sup> Temporary provisions enacted during World War II increased the personal exemptions allowed individuals by an additional \$1,000 (Stats. 1945, p. 1299). The permanent personal exemptions were raised to \$2,000 and \$3,500 (Stats. 1945, p. 1297). A standard deduction in lieu of itemized nonbusiness deductions was introduced at this time. The standard deduction was 6 percent of adjusted gross income less exemptions for dependents and blind exemptions when the taxpayer read his tax from the "optional tax table" or \$300 when a person filed a separate return and was ineligible to use the optional tax table (i.e., had adjusted gross income of \$5,000 or more) and chose not to itemize deductions (Stats. 1945, p. 1295).

<sup>3</sup> The permanent personal exemptions enacted in 1945 became effective. An additional \$500 was allowed a blind taxpayer or spouse (Stats. 1949, p. 867).

<sup>4</sup> The filing of joint return was made more attractive in this period. First, for couples with combined incomes of \$10,000 or more, the standard deduction was raised from \$300 to \$600; thus, the filing of separate return on which standard deductions of \$300 each could be taken was no longer advantageous (Stats. 1953, p. 3353). Second, in computing adjusted gross income, the net loss limitation (capital losses in excess of capital gain), was increased from \$2,000 to \$4,000 in the case of a joint return.

<sup>5</sup> Personal exemptions were reduced by \$500; exemptions for dependents were increased by \$200; and exemptions for the blind were increased by \$100 (Stats. 1959, p. 2829). The standard deduction was increased from 6 percent to 10 percent of adjusted gross income less exemptions for dependents and blind exemptions when the taxpayer read his tax from the "tax table" rather than the tax rate schedule. For persons ineligible to use the optional tax table (i.e., married couples with adjusted gross income of \$5,000 or more), the standard deduction was increased to \$1,000 for married couples filing jointly and to \$500 for all others (Stats. 1959, p. 2858).

<sup>6</sup> A flat standard deduction of \$1,000 for married couples filing jointly and unmarried heads of household and a standard deduction of \$500 for all other individuals regardless of the amount of the adjusted gross income was substituted for the 10 percent standard deduction in the prior law (Stats. 1956 [1964 First Extra Session], Ch. 93). Beginning in 1966, taxpayers who are nonresidents for any part of the year are required to prorate their personal exemption, exemptions for dependents, and standard deduction; this proration is the proportion of California adjusted gross income to total adjusted gross income for the year (Stat. 1966, Ch. 1).

<sup>7</sup> Tax credits for personal exemptions and exemptions for dependents were substituted for deductions for personal exemptions for dependents. These amounts are taken as credits against the amount of tax computed; they are the same for all taxpayers regardless of income bracket (Stats. 1967, Ch. 1479).

<sup>8</sup> The flat standard deduction was increased to \$2,000 for married couples filing jointly and unmarried heads of household and to \$1,000 for single persons (Stats. 1968 [First Extra Session], Ch. 1). The \$50 exemption for heads of household includes the first qualifying dependent; the exemption for each dependent thereafter is \$5.00.

<sup>9</sup> Indexed for 1979 and future years by full California Consumer Price Index change. 1979 Consumer Price Index change was 9.88% and 1980 change is 17.3% (Stats. 1978, Ch. 569).

**Table 3**  
**Bank and Corporation Taxes**  
**SYNOPSIS OF MAJOR TAX LAW CHANGES**  
**1929 - 1974<sup>1</sup>**

Corporation type	Income year (calendar year basis)										
	1929-32	1933-34 <sup>2</sup>	1935-36 <sup>3</sup>	1937-42	1943-49 <sup>4</sup>	1950-58	1959-66 <sup>5</sup>	1967-71 <sup>6</sup>	1972 <sup>7</sup>	1973 <sup>8</sup>	1974 <sup>9</sup>
1. General corporations											
a. Tax rate.....	4%	2%	4%	4%	3.4%	4%	5.5%	7%	7.6%	8.3%	9%
b. Minimum franchise tax*	\$25	\$25	\$25	\$25	\$25	\$25	\$100	\$100	\$200	\$200	\$200
2. Banks											
a. General franchise tax rate.....	4%	2%	4%	4%	3.4%	4%	5.5%	7%	7.6%	8.3%	9%
b. Maximum bank rate (includes 4% maximum special rate).....		6%	8%	8%	7.4%	8%	9.5%	11%	11.6%	12.3%	13%
3. Other financial corporations											
a. General franchise tax rate.....	4%	2%	4%	4%	3.4%	4%	5.5%	7%	7.6%	8.3%	9%
b. Maximum bank rate.....		6%	8%	8%	7.4%	8%	9.5%	11%	11.6%	12.3%	13%
c. Minimum tax*	\$25	\$25	\$25	\$25	\$25	\$25	\$100	\$100	\$200	\$200	\$200
d. Financial offset†	†	†	†	†	†	†	†	†	†	†	†
4. Corporations subject to the income tax and not the franchise tax											
a. Tax rate*				4%	3.4%	4%	5.5%	7%	7.6%	8.3%	9%

<sup>1</sup> The bank and corporation franchise tax was extended to Massachusetts and business trusts, which heretofore had been exempt from taxation (Stats. 1933, p. 706). Six years later, these firms were removed from the scope of the bank and corporation franchise tax and subjected to the corporation income tax (Stats. 1939, p. 2602).

<sup>2</sup> The bank and corporation franchise tax was extended to public utilities which heretofore had been taxed on gross receipts (Stats. 1932, p. 960).

<sup>3</sup> Temporary provisions enacted during World War II reduced the franchise tax rate by 15 percent. This temporary reduction, which commenced with December 31, 1943 income-year returns, was renewed in 1945, 1947, and 1948, but was allowed to lapse in 1949 with income years ending on or before November 20, 1949. The temporary reduction in the minimum tax from \$25 to \$21.25 was withdrawn for returns for income years ending on or after July 31, 1947 (Stats. p. 2602).

<sup>4</sup> The rate increase was effective for income earned on and after January 1, 1959 (Stats. 1959, p. 3212 and 3220). The minimum tax was increased to \$100 and subsequently reduced to \$25 for (1) credit unions with \$20,000 or less gross income (Stats. 1960, Ch. 1), and (2) gold mining companies inactive since 1950 (Stats. 1961, p. 1443).

<sup>5</sup> The tax rate increase was effective for income earned on and after January 1, 1967 (Stats. 1967, Ch. 963).

<sup>6</sup> The tax rate increase was effective for income earned on and after December 31, 1971. The minimum tax increased from \$100 to \$200, and was effective for income years beginning after December 31, 1971 (Stats. 1971, First Extraordinary Session, Ch. 1).

<sup>7</sup> The general corporation tax rate was increased from 7.6 percent to 9 percent on July 1, 1973 to reach the full 9 percent, on a monthly prorated basis, with income years ending June 30, 1974 and thereafter. For 1973 calendar year corporations, the correct tax rate was 8.3 percent general and 12.3 percent financial. The \$200 minimum was reduced to \$25 for quicksilver mining companies inactive since 1971 or for two years or more effective for income years beginning after December 31, 1971 (Stats. 1973, Ch. 969).

<sup>8</sup> There is no minimum tax imposed on banks or on corporations subject to the corporation income tax. However, financial institutions other than state and national banks are subject to the minimum tax.

<sup>9</sup> Represents all personal property taxes, 1933 through 1936, all taxes and license fees except real property and franchise taxes, 1937 through 1938, personal property taxes, motor vehicle "in lieu" tax, and personal property, brokers' license fees, 1939 through 1946, all of foregoing plus license fees for privilege of loaning money, 1947 through 1956, all of foregoing plus use tax paid by savings and loan associations, 1957 to date. Financial corporations were allowed an offset for motor vehicle registration fees effective for income years ending on and after January 1, 1967. The offset does not apply to state and national banks as they are not subject to personal property taxation. Total financial offsets are limited in that they cannot result in an effective net tax rate below the 9 percent general corporation rate.

## Appendix

### Personal Income Tax

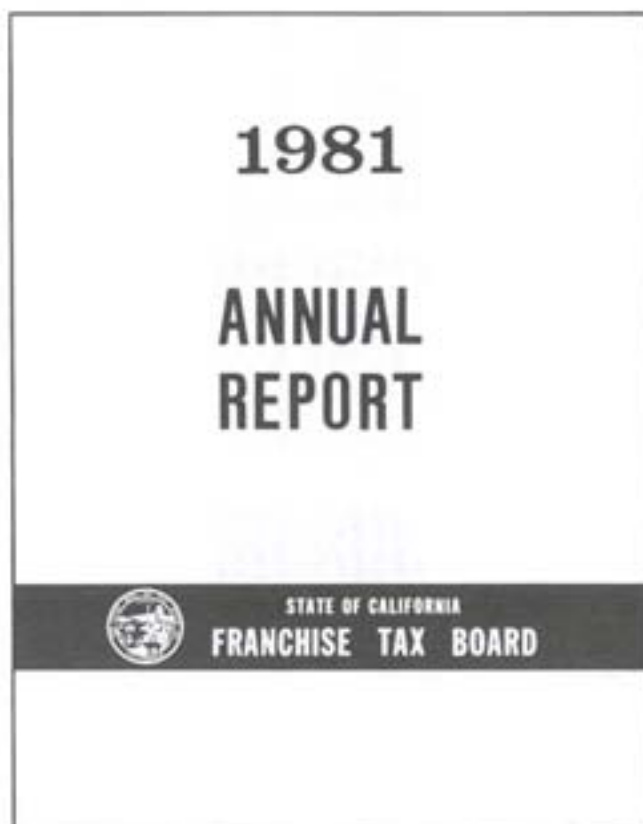


Table 11  
Personal Income Tax Statistics  
COMPARISON BY INCOME YEARS  
1935 through 1980 Income Years

INCOME YEAR	NUMBER OF RETURNERS	ADJUSTED GROSS INCOME	TAXABLE INCOME	TAX ASSESSED
1980.....	10,535,674	\$189,296,754,718	\$150,455,415,513	\$4,205,907,550
1979.....	10,190,263	169,787,241,739	136,691,963,854	5,915,284,386
1978.....	9,448,710	144,103,645,736	119,658,732,974	4,174,010,707
1977.....	8,489,797	132,780,575,587	105,756,244,832	4,224,600,738
1976.....	8,620,249	115,605,335,767	91,731,546,822	3,359,556,988
1975.....	8,124,290	101,597,846,338	80,476,279,933	2,758,812,903
1974.....	7,929,997	93,722,065,161	73,916,530,370	2,360,763,630
1973.....	7,490,292	85,533,831,592	66,863,680,768	1,536,631,937
1972.....	6,972,468	78,371,547,573	60,904,374,504	1,631,332,440
1971.....	5,690,817	67,784,603,132	52,618,647,609	1,132,505,405
1970.....	5,554,362	63,189,993,017	49,434,450,840	1,212,386,611
1969.....	5,586,849	60,874,377,105	47,983,889,381	1,088,914,303
1968.....	5,334,030	56,636,453,088	44,665,418,826	1,061,700,536
1967.....	5,449,456	52,827,614,314	43,252,635,095	947,644,909
1966.....	5,445,732	48,692,542,311	35,442,014,593	678,756,378
1965.....	5,167,529	45,234,005,608	31,088,900,269	432,886,449
1964.....	4,981,588	42,133,597,507	19,411,711,965	391,744,625
1963.....	4,851,770	38,835,003,095	17,382,195,763	338,006,936
1962.....	4,558,688	35,878,383,083	15,833,632,013	304,396,666
1961.....	4,544,831	33,581,594,525	14,624,976,601	290,676,930
1960.....	4,239,099	31,234,014,596	13,337,515,726	236,450,535
1959.....	4,008,723	29,612,426,090	12,725,302,940	250,566,812
1958.....	3,489,680	25,501,828,925	10,131,417,970	140,549,825
1957.....	3,389,328	24,069,835,748	9,433,007,532	139,642,872
1956.....	3,212,105	22,482,156,836	8,788,488,254	135,477,815
1955.....	2,920,321	19,757,447,745	7,561,804,730	120,093,851
1954.....	2,626,855	17,113,383,847	6,406,173,525	99,653,179
1953.....	2,410,122	15,556,088,624	5,784,655,412	89,049,281
1952.....	2,252,317	13,927,892,159	++	85,108,713
1951.....	1,984,716	11,577,191,801	++	81,051,828
1950.....	1,584,514	9,238,315,755	++	75,227,657
1949.....	1,421,847	7,891,220,000	++	56,553,330
1948.....	836,937	5,910,853,000	++	47,452,061
1947.....	784,709	5,873,211,000	++	45,424,549
1946.....	735,457	5,188,840,000	++	49,376,994
1945.....	663,710	4,736,955,000	++	43,580,443
1944.....	1,014,851	5,691,494,000	++	45,386,790
1943.....	1,088,940	5,681,479,000	++	39,320,186
1942.....	1,192,700	4,571,110,000	++	43,025,728
1941.....	939,069	3,266,219,000	++	28,727,574
1940.....	778,514	2,945,627,000	++	19,237,738
1939.....	571,274	2,030,576,000	++	16,853,930
1938.....	493,728	1,825,971,000	++	17,834,961
1937.....	475,479	1,908,439,000	++	20,605,690
1936.....	423,420	1,751,781,000	++	19,607,851
1935.....	372,834	1,377,166,000	++	11,792,271

Table 21  
Personal Income Tax Statistics  
COMPARISON BY ADJUSTED GROSS INCOME CLASS  
1977 through 1980 Income Years

ADJUSTED GROSS INCOME CLASS	1977 INCOME YEAR			1978 INCOME YEAR			1979 INCOME YEAR			1980 INCOME YEAR		
	NUMBER	PERCENT OF TOTAL		NUMBER	PERCENT OF TOTAL		NUMBER	PERCENT OF TOTAL		NUMBER	PERCENT OF TOTAL	
UNDER \$5,000.....	2,187,440	24.3		2,157,102	22.8		2,442,151	24.0		2,289,522	22.2	
\$5,000 UNDER 10,000.....	1,919,615	21.4		1,994,827	21.1		1,989,620	19.5		1,795,720	17.4	
10,000 UNDER 15,000.....	1,468,182	16.3		1,497,939	15.9		1,542,684	15.1		1,578,275	15.3	
15,000 UNDER 20,000.....	1,170,439	13.0		1,181,048	12.5		1,173,117	11.5		1,172,160	11.3	
20,000 UNDER 25,000.....	865,943	9.6		897,318	9.5		921,191	9.1		954,415	9.2	
25,000 UNDER 30,000.....	527,284	5.9		624,326	6.6		669,805	6.6		721,685	7.0	
30,000 UNDER 40,000.....	494,605	5.5		620,730	6.6		794,355	7.8		917,615	8.9	
40,000 UNDER 50,000.....	161,553	1.8		225,446	2.4		312,670	3.1		449,000	4.3	
50,000 UNDER 100,000.....	157,380	1.8		201,850	2.1		274,040	2.7		379,110	3.6	
100,000 AND OVER.....	39,376	0.4		48,124	0.5		65,430	0.6		83,172	0.8	
TOTALS.....	8,989,797	100.0		9,448,710	100.0		10,190,263	100.0		10,335,674	100.0	
ADJUSTED GROSS INCOME	AMOUNT (THOUSANDS)	PERCENT OF TOTAL		AMOUNT (THOUSANDS)	PERCENT OF TOTAL		AMOUNT (THOUSANDS)	PERCENT OF TOTAL		AMOUNT (THOUSANDS)	PERCENT OF TOTAL	
UNDER \$5,000.....	\$4,813,482	3.6		\$4,937,945	3.3		\$4,311,268	2.6		\$3,303,154	1.7	
\$5,000 UNDER 10,000.....	14,214,999	10.7		14,795,286	9.9		14,799,690	8.7		13,331,775	7.0	
10,000 UNDER 15,000.....	18,164,370	13.7		18,513,590	12.4		19,004,581	11.2		19,534,552	10.3	
15,000 UNDER 20,000.....	20,379,793	15.4		20,591,103	13.8		20,465,167	12.1		20,424,097	10.8	
20,000 UNDER 25,000.....	19,299,556	14.5		20,067,293	13.5		20,603,078	12.1		21,384,591	11.4	
25,000 UNDER 30,000.....	14,382,155	10.8		17,034,524	11.4		18,290,906	10.8		19,775,800	10.4	
30,000 UNDER 40,000.....	16,797,907	12.7		21,191,897	14.2		27,223,070	16.0		31,614,647	16.7	
40,000 UNDER 50,000.....	7,141,440	5.4		9,966,656	6.7		13,824,499	8.1		19,897,294	10.5	
50,000 UNDER 100,000.....	10,361,044	7.8		13,190,830	8.9		17,836,760	10.5		24,072,324	12.7	
100,000 AND OVER.....	7,275,600	5.4		8,794,524	5.9		11,408,722	7.9		16,058,421	8.5	
TOTALS.....	\$132,780,576	100.0		\$149,103,646	100.0		\$169,787,241	100.0		\$189,296,755	100.0	
TAX ASSESSED	AMOUNT	PERCENT OF TOTAL		AMOUNT	PERCENT OF TOTAL		AMOUNT	PERCENT OF TOTAL		AMOUNT	PERCENT OF TOTAL	
UNDER \$5,000.....	\$4,113,676	3.0		\$1,628,555	7		\$4,432,524	0.1		\$6,697,062	0.1	
\$5,000 UNDER 10,000.....	125,319,196	7.7		55,039,155	1.3		117,978,278	2.0		81,500,565	1.3	
10,000 UNDER 15,000.....	325,844,488	11.0		200,408,382	4.8		324,949,133	5.4		272,439,800	4.4	
15,000 UNDER 20,000.....	465,979,472	12.3		347,639,455	8.3		493,046,330	8.3		413,710,310	6.7	
20,000 UNDER 25,000.....	518,108,242	10.6		408,613,687	9.8		548,707,712	9.2		511,165,880	8.2	
25,000 UNDER 30,000.....	449,370,177	10.6		430,964,620	10.3		539,896,478	9.0		522,368,135	8.4	
30,000 UNDER 40,000.....	653,087,217	15.5		709,316,913	16.9		964,842,223	16.5		976,915,935	15.7	
40,000 UNDER 50,000.....	354,016,642	8.4		439,241,552	10.6		627,139,721	10.5		747,677,300	12.1	
50,000 UNDER 100,000.....	675,033,420	16.0		809,321,192	19.4		1,075,010,870	18.0		1,268,807,960	20.5	
100,000 AND OVER.....	655,727,708	15.5		776,827,116	18.6		1,279,281,117	21.4		1,404,624,603	22.6	
TOTALS.....	\$4,224,600,738	100.0		\$4,174,010,707	100.0		\$5,973,284,386	100.0		\$6,205,907,550	100.0	

Table 31  
Personal Income Tax Statistics  
BY ADJUSTED GROSS INCOME CLASS - PERCENTAGES CUMULATED  
1980 Income Year

ADJUSTED GROSS INCOME CLASS	RETURNS			ADJUSTED GROSS INCOME			TAXABLE INCOME			TAX ASSESSED		
	NUMBER	PERCENT		AMOUNT (THOUSANDS)	PERCENT		AMOUNT (THOUSANDS)	PERCENT		AMOUNT	PERCENT	
		OF TOTAL	CUMULATIVE		OF TOTAL	CUMULATIVE		OF TOTAL	CUMULATIVE		OF TOTAL	CUMULATIVE
NO ADJUSTED GROSS INCOME	635,307	6.1	6.1	-51,370,940	-0.7	-0.7	-	-	-	55,447,662	0.1	0.1
11 UNDER	203,760	2.0	8.1	108,963	0.1	-0.6	56,559	7	7	52,650	7	0.1
1,000 UNDER	330,810	3.2	11.3	694,187	0.3	-0.3	87,307	0.1	0.1	120,700	0.1	0.1
2,000 UNDER	345,160	3.3	14.6	1,352,678	0.5	0.2	344,461	0.2	0.3	207,550	0.3	0.1
3,000 UNDER	386,440	3.7	18.3	1,359,665	0.7	0.9	762,080	0.5	0.8	300,550	0.4	0.1
4,000 UNDER	338,045	3.8	22.1	1,748,602	0.9	1.8	1,090,552	0.7	1.5	466,950	0.7	0.1
5,000 UNDER	382,880	3.7	25.8	2,102,187	1.1	2.9	1,302,792	0.9	2.4	5,906,555	0.1	0.2
6,000 UNDER	372,340	3.6	29.4	2,527,857	1.3	4.2	1,722,998	1.1	3.5	11,716,500	0.2	0.4
7,000 UNDER	367,805	3.6	33.0	2,772,852	1.5	5.7	2,002,628	1.3	4.8	16,169,050	0.3	0.7
8,000 UNDER	332,880	3.2	36.2	3,331,961	1.5	7.2	2,087,757	1.4	6.2	20,580,060	0.3	1.0
9,000 UNDER	337,755	3.3	39.5	3,202,958	1.7	8.9	2,658,186	1.6	7.8	27,328,500	0.4	1.4
10,000 UNDER	345,690	3.4	42.9	3,625,962	1.9	10.8	2,800,461	1.9	9.7	39,145,585	0.6	2.0
11,000 UNDER	327,655	3.2	46.1	3,765,053	2.0	12.8	2,947,941	2.0	11.7	46,817,410	0.8	2.8
12,000 UNDER	337,300	3.3	49.4	4,209,490	2.2	15.0	3,341,722	2.2	13.9	58,679,250	1.0	3.8
13,000 UNDER	297,915	2.9	52.3	4,817,871	2.1	17.1	3,179,798	2.1	16.0	62,032,515	1.0	4.8
14,000 UNDER	269,715	2.6	54.9	3,912,576	2.1	19.2	3,095,182	2.1	18.1	85,766,940	1.1	5.9
15,000 UNDER	247,200	2.4	57.3	3,825,688	2.0	21.1	3,043,496	2.0	20.1	69,278,220	1.1	7.0
16,000 UNDER	246,045	2.4	59.7	4,095,165	2.2	23.4	2,979,798	2.2	22.3	76,349,620	1.2	8.2
17,000 UNDER	251,465	2.4	61.9	4,040,410	2.1	25.5	3,245,641	2.2	24.5	83,045,365	1.3	9.5
18,000 UNDER	279,995	2.7	64.1	4,055,930	2.1	27.6	3,340,500	2.3	26.8	91,477,720	1.3	11.0
19,000 UNDER	215,955	2.1	66.7	4,009,713	2.2	30.0	3,379,831	2.2	29.0	93,555,595	1.3	12.3
20,000 UNDER	213,430	2.1	68.8	4,375,565	2.3	32.3	3,407,726	2.3	31.3	99,346,485	1.6	14.1
21,000 UNDER	190,945	1.9	70.7	4,501,664	2.3	34.6	3,411,140	2.3	33.6	103,255,460	1.7	15.8
22,000 UNDER	185,050	1.8	72.0	4,731,323	2.2	36.8	3,369,179	2.2	35.8	102,859,135	1.7	17.5
23,000 UNDER	177,685	1.7	73.7	4,055,930	2.1	38.9	3,232,335	2.1	37.9	98,279,980	1.6	19.1
24,000 UNDER	180,585	1.8	75.5	4,426,209	2.3	41.2	3,519,560	2.3	40.2	107,609,840	1.7	20.8
25,000 UNDER	155,810	1.5	77.0	3,975,702	2.1	43.3	3,152,821	2.1	42.3	99,089,805	1.6	22.4
26,000 UNDER	149,240	1.4	78.4	3,937,138	2.1	45.4	3,103,171	2.1	44.4	100,337,980	1.6	24.0
27,000 UNDER	138,370	1.3	79.9	4,352,936	2.3	47.7	3,437,455	2.3	46.7	115,153,105	1.9	25.9
28,000 UNDER	127,895	1.2	81.1	3,645,545	1.9	49.6	2,897,497	1.9	48.6	99,671,165	1.6	27.5
29,000 UNDER	130,570	1.3	82.4	3,946,857	2.0	51.6	3,096,745	2.0	50.7	108,096,770	1.7	29.2
30,000 UNDER	127,160	1.2	83.7	17,035,816	9.0	60.6	13,683,019	9.0	59.7	447,874,375	8.0	37.2
35,000 UNDER	710,455	3.8	91.5	14,378,832	7.7	68.3	11,691,855	7.8	67.5	679,041,560	7.7	64.9
40,000 UNDER	649,000	3.1	95.6	19,897,294	10.5	78.8	15,852,830	10.5	78.0	747,677,300	12.1	57.0
50,000 UNDER	187,650	1.8	97.4	7,907,589	3.2	84.0	7,937,375	3.2	83.3	455,238,100	7.3	64.3
60,000 UNDER	89,600	0.9	98.3	3,786,476	3.1	87.1	4,625,932	3.1	86.4	298,585,500	4.8	69.1
70,000 UNDER	47,120	0.5	98.8	3,519,559	1.9	89.0	2,855,405	1.9	88.3	202,665,780	3.3	72.4
80,000 UNDER	31,860	0.3	99.1	2,646,424	1.4	90.4	2,199,718	1.4	89.8	170,086,060	2.7	75.1
90,000 UNDER	22,880	0.2	99.3	2,164,426	1.1	91.5	1,760,185	1.2	91.0	182,572,470	2.3	77.4
100,000 UNDER	65,570	0.6	99.9	8,659,716	4.6	96.1	7,179,804	4.6	95.8	640,646,780	10.6	88.0
200,000 UNDER	14,780	0.1	100.0	4,260,468	2.2	98.3	3,561,398	2.2	98.2	388,769,765	6.3	94.3
500,000 UNDER	1,961	0.0	100.0	1,316,377	0.7	99.0	1,330,081	0.7	98.9	135,796,201	2.2	96.5
1,000,000 AND OVER	861	0.0	100.0	1,882,159	1.0	100.0	1,664,906	1.1	100.0	219,162,557	3.5	100.0
TOTALS	10,335,674	100.0	100.0	5189,296,755	100.0	100.0	5160,455,415	100.0	100.0	66,205,907,550	100.0	100.0

FOOTNOTES FOLLOW THIS SECTION.







Table 4A (continued)<sup>†</sup>  
Personal Income Tax Statistics  
COMPARISON BY ADJUSTED GROSS INCOME CLASS  
State Totals — 1980 Income Year

[illegible]

POSTAL ADDRESS: 10000, ROUTE 100, SUITE 100, WILLOWDALE, ONTARIO, CANADA M2H 3G9



Table 4A (continued)<sup>†</sup>  
Personal Income Tax Statistics  
COMPARISON BY ADJUSTED GROSS INCOME CLASS  
State Totals — 1980 Income Year

[illegible]

FOOTNOTES FOLLOW THIS SECTION



Table 4A (continued)<sup>†</sup>  
Personal Income Tax Statistics  
COMPARISON BY ADJUSTED GROSS INCOME CLASS  
State Totals — 1980 Income Year

[illegible]

environmental variables: water, temperature, and precipitation.

Table 4A (continued)  
 Personal Income Tax Statistics  
 COMPARISON BY ADJUSTED GROSS INCOME CLASS  
 State Totals — 1980 Income Year

ADJUSTED GROSS INCOME CLASS	OTHER REAL ESTATE TAXES		GAS TAXES		SALES TAXES		LICENSE TAXES	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS	1,947	\$151,462	1,135	\$1,159,846	12,217	\$1,159,846	1,135	\$1,159,846
ADJUSTED GROSS INCOME	—	—	1,135	—	12,217	—	1,135	—
UNDER \$1,000	500	40,000	1,135	—	12,217	—	1,135	—
\$1,000-\$2,499	500	38,000	1,135	—	12,217	—	1,135	—
\$2,500-\$4,999	—	—	1,135	—	12,217	—	1,135	—
\$5,000-\$9,999	—	—	1,135	—	12,217	—	1,135	—
\$10,000-\$14,999	—	—	1,135	—	12,217	—	1,135	—
\$15,000-\$19,999	—	—	1,135	—	12,217	—	1,135	—
\$20,000-\$24,999	—	—	1,135	—	12,217	—	1,135	—
\$25,000-\$29,999	—	—	1,135	—	12,217	—	1,135	—
\$30,000-\$34,999	—	—	1,135	—	12,217	—	1,135	—
\$35,000-\$39,999	—	—	1,135	—	12,217	—	1,135	—
\$40,000-\$44,999	—	—	1,135	—	12,217	—	1,135	—
\$45,000-\$49,999	—	—	1,135	—	12,217	—	1,135	—
\$50,000-\$54,999	—	—	1,135	—	12,217	—	1,135	—
\$55,000-\$59,999	—	—	1,135	—	12,217	—	1,135	—
\$60,000-\$64,999	—	—	1,135	—	12,217	—	1,135	—
\$65,000-\$69,999	—	—	1,135	—	12,217	—	1,135	—
\$70,000-\$74,999	—	—	1,135	—	12,217	—	1,135	—
\$75,000-\$79,999	—	—	1,135	—	12,217	—	1,135	—
\$80,000-\$84,999	—	—	1,135	—	12,217	—	1,135	—
\$85,000-\$89,999	—	—	1,135	—	12,217	—	1,135	—
\$90,000-\$94,999	—	—	1,135	—	12,217	—	1,135	—
\$95,000-\$99,999	—	—	1,135	—	12,217	—	1,135	—
\$100,000 AND OVER	—	—	1,135	—	12,217	—	1,135	—
TOTAL TAXABLE RETURNS	11,106	\$4,206,076	274,660	\$27,615,846	3,071,015	\$1,159,846	274,660	\$27,615,846
TAXABLE RETURNS	11,106	\$4,206,076	274,660	\$27,615,846	3,071,015	\$1,159,846	274,660	\$27,615,846
ADJUSTED GROSS INCOME	11,106	\$4,206,076	274,660	\$27,615,846	3,071,015	\$1,159,846	274,660	\$27,615,846
UNDER \$1,000	—	—	274,660	—	3,071,015	—	274,660	—
\$1,000-\$2,499	—	—	274,660	—	3,071,015	—	274,660	—
\$2,500-\$4,999	—	—	274,660	—	3,071,015	—	274,660	—
\$5,000-\$9,999	—	—	274,660	—	3,071,015	—	274,660	—
\$10,000-\$14,999	—	—	274,660	—	3,071,015	—	274,660	—
\$15,000-\$19,999	—	—	274,660	—	3,071,015	—	274,660	—
\$20,000-\$24,999	—	—	274,660	—	3,071,015	—	274,660	—
\$25,000-\$29,999	—	—	274,660	—	3,071,015	—	274,660	—
\$30,000-\$34,999	—	—	274,660	—	3,071,015	—	274,660	—
\$35,000-\$39,999	—	—	274,660	—	3,071,015	—	274,660	—
\$40,000-\$44,999	—	—	274,660	—	3,071,015	—	274,660	—
\$45,000-\$49,999	—	—	274,660	—	3,071,015	—	274,660	—
\$50,000-\$54,999	—	—	274,660	—	3,071,015	—	274,660	—
\$55,000-\$59,999	—	—	274,660	—	3,071,015	—	274,660	—
\$60,000-\$64,999	—	—	274,660	—	3,071,015	—	274,660	—
\$65,000-\$69,999	—	—	274,660	—	3,071,015	—	274,660	—
\$70,000-\$74,999	—	—	274,660	—	3,071,015	—	274,660	—
\$75,000-\$79,999	—	—	274,660	—	3,071,015	—	274,660	—
\$80,000-\$84,999	—	—	274,660	—	3,071,015	—	274,660	—
\$85,000-\$89,999	—	—	274,660	—	3,071,015	—	274,660	—
\$90,000-\$94,999	—	—	274,660	—	3,071,015	—	274,660	—
\$95,000-\$99,999	—	—	274,660	—	3,071,015	—	274,660	—
\$100,000 AND OVER	—	—	274,660	—	3,071,015	—	274,660	—
TOTAL TAXABLE RETURNS	99,939	\$32,755,666	3,100,565	\$308,866,741	3,071,015	\$1,159,846	3,100,565	\$308,866,741
GRAND TOTAL	111,107	\$37,681,742	3,375,225	\$340,482,587	3,071,015	\$1,159,846	3,375,225	\$340,482,587

FOOTNOTES FOLLOW THIS SECTION

[illegible]







Table 4A (continued)  
 Personal Income Tax Statistics  
 COMPARISON BY ADJUSTED GROSS INCOME CLASS  
 State Totals — 1980 Income Year

ADJUSTED GROSS INCOME CLASS	INCOME TAX WITHHOLD		ESTIMATE PAID		EXCESS/DEFI		RENTER'S CREDIT	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS								
NO ADJ. GROSS	26,118	\$12,990,759	4,722	\$6,026,600	1,655	\$1,100,375	2,067	\$1,400,000
\$1,000 UNDER	105,703	5,677,735	1,700	5,546,500	1,750	3,171,900	1,750	3,171,900
1,000 UNDER	222,503	10,447,805	4,300	2,320,000	2,500	1,000,000	2,500	1,000,000
2,000 UNDER	227,915	12,633,295	4,300	2,320,000	2,500	1,000,000	2,500	1,000,000
3,000 UNDER	281,495	19,371,815	2,950	990,500	3,000	1,000,000	3,000	1,000,000
4,000 UNDER	108,015	8,346,760	700	669,500	750	950,000	750	950,000
5,000 UNDER	102,015	10,233,250	2,300	1,518,000	2,500	1,000,000	2,500	1,000,000
6,000 UNDER	102,015	10,233,250	2,300	1,518,000	2,500	1,000,000	2,500	1,000,000
7,000 UNDER	102,015	10,233,250	2,300	1,518,000	2,500	1,000,000	2,500	1,000,000
8,000 UNDER	102,015	10,233,250	2,300	1,518,000	2,500	1,000,000	2,500	1,000,000
9,000 UNDER	102,015	10,233,250	2,300	1,518,000	2,500	1,000,000	2,500	1,000,000
10,000 AND OVER	102,015	10,233,250	2,300	1,518,000	2,500	1,000,000	2,500	1,000,000
TOTAL NONTAXABLE RETURNS	1,428,164	\$17,310,820	47,516	\$22,039,578	30,610	\$12,532,242	1,077,120	\$1,622,077,375
TAXABLE RETURNS								
1,000 UNDER	1,428,164	\$17,310,820	47,516	\$22,039,578	30,610	\$12,532,242	1,077,120	\$1,622,077,375
1,000 UNDER	1,428,164	\$17,310,820	47,516	\$22,039,578	30,610	\$12,532,242	1,077,120	\$1,622,077,375
2,000 UNDER	1,428,164	\$17,310,820	47,516	\$22,039,578	30,610	\$12,532,242	1,077,120	\$1,622,077,375
3,000 UNDER	1,428,164	\$17,310,820	47,516	\$22,039,578	30,610	\$12,532,242	1,077,120	\$1,622,077,375
4,000 UNDER	1,428,164	\$17,310,820	47,516	\$22,039,578	30,610	\$12,532,242	1,077,120	\$1,622,077,375
5,000 UNDER	1,428,164	\$17,310,820	47,516	\$22,039,578	30,610	\$12,532,242	1,077,120	\$1,622,077,375
6,000 UNDER	1,428,164	\$17,310,820	47,516	\$22,039,578	30,610	\$12,532,242	1,077,120	\$1,622,077,375
7,000 UNDER	1,428,164	\$17,310,820	47,516	\$22,039,578	30,610	\$12,532,242	1,077,120	\$1,622,077,375
8,000 UNDER	1,428,164	\$17,310,820	47,516	\$22,039,578	30,610	\$12,532,242	1,077,120	\$1,622,077,375
9,000 UNDER	1,428,164	\$17,310,820	47,516	\$22,039,578	30,610	\$12,532,242	1,077,120	\$1,622,077,375
10,000 AND OVER	1,428,164	\$17,310,820	47,516	\$22,039,578	30,610	\$12,532,242	1,077,120	\$1,622,077,375
TOTAL TAXABLE RETURNS	1,428,164	\$17,310,820	47,516	\$22,039,578	30,610	\$12,532,242	1,077,120	\$1,622,077,375
GRAND TOTAL	2,856,328	\$34,621,640	95,032	\$44,079,158	61,220	\$25,064,484	2,154,240	\$3,244,154,750

FIGURES FOLLOW THIS SECTION

Table 4A (continued)<sup>†</sup>  
Personal Income Tax Statistics  
COMPARISON BY ADJUSTED GROSS INCOME CLASS  
State Totals — 1980 Income Year

[illegible]

FOOTNOTES FOLLOW THIS SECTION



Table 4C†  
Personal Income Tax Statistics  
COMPARISON BY ADJUSTED GROSS INCOME CLASS  
Separate Returns — 1980 Income Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	DEDUCTIONS	TAXABLE INCOME	COMPUTED TAX	TOTAL OF TAX CREDITS	TAX AFTER CREDITS
NON-TAXABLE RETURNS	10,000	0	0	0	0	0	0
UNDER \$1,000	1,000	100	100	0	0	0	0
\$1,000-\$1,999	1,000	1,000	1,000	0	0	0	0
\$2,000-\$2,999	1,000	2,000	2,000	0	0	0	0
\$3,000-\$3,999	1,000	3,000	3,000	0	0	0	0
\$4,000-\$4,999	1,000	4,000	4,000	0	0	0	0
\$5,000-\$5,999	1,000	5,000	5,000	0	0	0	0
\$6,000-\$6,999	1,000	6,000	6,000	0	0	0	0
\$7,000-\$7,999	1,000	7,000	7,000	0	0	0	0
\$8,000-\$8,999	1,000	8,000	8,000	0	0	0	0
\$9,000-\$9,999	1,000	9,000	9,000	0	0	0	0
\$10,000-\$10,999	1,000	10,000	10,000	0	0	0	0
\$11,000-\$11,999	1,000	11,000	11,000	0	0	0	0
\$12,000-\$12,999	1,000	12,000	12,000	0	0	0	0
\$13,000-\$13,999	1,000	13,000	13,000	0	0	0	0
\$14,000-\$14,999	1,000	14,000	14,000	0	0	0	0
\$15,000-\$15,999	1,000	15,000	15,000	0	0	0	0
\$16,000-\$16,999	1,000	16,000	16,000	0	0	0	0
\$17,000-\$17,999	1,000	17,000	17,000	0	0	0	0
\$18,000-\$18,999	1,000	18,000	18,000	0	0	0	0
\$19,000-\$19,999	1,000	19,000	19,000	0	0	0	0
\$20,000-\$20,999	1,000	20,000	20,000	0	0	0	0
\$21,000-\$21,999	1,000	21,000	21,000	0	0	0	0
\$22,000-\$22,999	1,000	22,000	22,000	0	0	0	0
\$23,000-\$23,999	1,000	23,000	23,000	0	0	0	0
\$24,000-\$24,999	1,000	24,000	24,000	0	0	0	0
\$25,000-\$25,999	1,000	25,000	25,000	0	0	0	0
\$26,000-\$26,999	1,000	26,000	26,000	0	0	0	0
\$27,000-\$27,999	1,000	27,000	27,000	0	0	0	0
\$28,000-\$28,999	1,000	28,000	28,000	0	0	0	0
\$29,000-\$29,999	1,000	29,000	29,000	0	0	0	0
\$30,000-\$30,999	1,000	30,000	30,000	0	0	0	0
\$31,000-\$31,999	1,000	31,000	31,000	0	0	0	0
\$32,000-\$32,999	1,000	32,000	32,000	0	0	0	0
\$33,000-\$33,999	1,000	33,000	33,000	0	0	0	0
\$34,000-\$34,999	1,000	34,000	34,000	0	0	0	0
\$35,000-\$35,999	1,000	35,000	35,000	0	0	0	0
\$36,000-\$36,999	1,000	36,000	36,000	0	0	0	0
\$37,000-\$37,999	1,000	37,000	37,000	0	0	0	0
\$38,000-\$38,999	1,000	38,000	38,000	0	0	0	0
\$39,000-\$39,999	1,000	39,000	39,000	0	0	0	0
\$40,000-\$40,999	1,000	40,000	40,000	0	0	0	0
\$41,000-\$41,999	1,000	41,000	41,000	0	0	0	0
\$42,000-\$42,999	1,000	42,000	42,000	0	0	0	0
\$43,000-\$43,999	1,000	43,000	43,000	0	0	0	0
\$44,000-\$44,999	1,000	44,000	44,000	0	0	0	0
\$45,000-\$45,999	1,000	45,000	45,000	0	0	0	0
\$46,000-\$46,999	1,000	46,000	46,000	0	0	0	0
\$47,000-\$47,999	1,000	47,000	47,000	0	0	0	0
\$48,000-\$48,999	1,000	48,000	48,000	0	0	0	0
\$49,000-\$49,999	1,000	49,000	49,000	0	0	0	0
\$50,000-\$50,999	1,000	50,000	50,000	0	0	0	0
\$51,000-\$51,999	1,000	51,000	51,000	0	0	0	0
\$52,000-\$52,999	1,000	52,000	52,000	0	0	0	0
\$53,000-\$53,999	1,000	53,000	53,000	0	0	0	0
\$54,000-\$54,999	1,000	54,000	54,000	0	0	0	0
\$55,000-\$55,999	1,000	55,000	55,000	0	0	0	0
\$56,000-\$56,999	1,000	56,000	56,000	0	0	0	0
\$57,000-\$57,999	1,000	57,000	57,000	0	0	0	0
\$58,000-\$58,999	1,000	58,000	58,000	0	0	0	0
\$59,000-\$59,999	1,000	59,000	59,000	0	0	0	0
\$60,000-\$60,999	1,000	60,000	60,000	0	0	0	0
\$61,000-\$61,999	1,000	61,000	61,000	0	0	0	0
\$62,000-\$62,999	1,000	62,000	62,000	0	0	0	0
\$63,000-\$63,999	1,000	63,000	63,000	0	0	0	0
\$64,000-\$64,999	1,000	64,000	64,000	0	0	0	0
\$65,000-\$65,999	1,000	65,000	65,000	0	0	0	0
\$66,000-\$66,999	1,000	66,000	66,000	0	0	0	0
\$67,000-\$67,999	1,000	67,000	67,000	0	0	0	0
\$68,000-\$68,999	1,000	68,000	68,000	0	0	0	0
\$69,000-\$69,999	1,000	69,000	69,000	0	0	0	0
\$70,000-\$70,999	1,000	70,000	70,000	0	0	0	0
\$71,000-\$71,999	1,000	71,000	71,000	0	0	0	0
\$72,000-\$72,999	1,000	72,000	72,000	0	0	0	0
\$73,000-\$73,999	1,000	73,000	73,000	0	0	0	0
\$74,000-\$74,999	1,000	74,000	74,000	0	0	0	0
\$75,000-\$75,999	1,000	75,000	75,000	0	0	0	0
\$76,000-\$76,999	1,000	76,000	76,000	0	0	0	0
\$77,000-\$77,999	1,000	77,000	77,000	0	0	0	0
\$78,000-\$78,999	1,000	78,000	78,000	0	0	0	0
\$79,000-\$79,999	1,000	79,000	79,000	0	0	0	0
\$80,000-\$80,999	1,000	80,000	80,000	0	0	0	0
\$81,000-\$81,999	1,000	81,000	81,000	0	0	0	0
\$82,000-\$82,999	1,000	82,000	82,000	0	0	0	0
\$83,000-\$83,999	1,000	83,000	83,000	0	0	0	0
\$84,000-\$84,999	1,000	84,000	84,000	0	0	0	0
\$85,000-\$85,999	1,000	85,000	85,000	0	0	0	0
\$86,000-\$86,999	1,000	86,000	86,000	0	0	0	0
\$87,000-\$87,999	1,000	87,000	87,000	0	0	0	0
\$88,000-\$88,999	1,000	88,000	88,000	0	0	0	0
\$89,000-\$89,999	1,000	89,000	89,000	0	0	0	0
\$90,000-\$90,999	1,000	90,000	90,000	0	0	0	0
\$91,000-\$91,999	1,000	91,000	91,000	0	0	0	0
\$92,000-\$92,999	1,000	92,000	92,000	0	0	0	0
\$93,000-\$93,999	1,000	93,000	93,000	0	0	0	0
\$94,000-\$94,999	1,000	94,000	94,000	0	0	0	0
\$95,000-\$95,999	1,000	95,000	95,000	0	0	0	0
\$96,000-\$96,999	1,000	96,000	96,000	0	0	0	0
\$97,000-\$97,999	1,000	97,000	97,000	0	0	0	0
\$98,000-\$98,999	1,000	98,000	98,000	0	0	0	0
\$99,000-\$99,999	1,000	99,000	99,000	0	0	0	0
\$100,000-\$100,999	1,000	100,000	100,000	0	0	0	0
\$101,000-\$101,999	1,000	101,000	101,000	0	0	0	0
\$102,000-\$102,999	1,000	102,000	102,000	0	0	0	0
\$103,000-\$103,999	1,000	103,000	103,000	0	0	0	0
\$104,000-\$104,999	1,000	104,000	104,000	0	0	0	0
\$105,000-\$105,999	1,000	105,000	105,000	0	0	0	0
\$106,000-\$106,999	1,000	106,000	106,000	0	0	0	0
\$107,000-\$107,999	1,000	107,000	107,000	0	0	0	0
\$108,000-\$108,999	1,000	108,000	108,000	0	0	0	0
\$109,000-\$109,999	1,000	109,000	109,000	0	0	0	0
\$110,000-\$110,999	1,000	110,000	110,000	0	0	0	0
\$111,000-\$111,999	1,000	111,000	111,000	0	0	0	0
\$112,000-\$112,999	1,000	112,000	112,000	0	0	0	0
\$113,000-\$113,999	1,000	113,000	113,000	0	0	0	0
\$114,000-\$114,999	1,000	114,000	114,000	0	0	0	0
\$115,000-\$115,999	1,000	115,000	115,000	0	0	0	0
\$116,000-\$116,999	1,000	116,000	116,000	0	0	0	0
\$117,000-\$117,999	1,000	117,000	117,000	0	0	0	0
\$118,000-\$118,999	1,000	118,000	118,000	0	0	0	0
\$119,000-\$119,999	1,000	119,000	119,000	0	0	0	0
\$120,000-\$120,999	1,000	120,000	120,000	0	0	0	0
\$121,000-\$121,999	1,000	121,000	121,000	0	0	0	0
\$122,000-\$122,999	1,000	122,000	122,000	0	0	0	0
\$123,000-\$123,999	1,000	123,000	123,000	0	0	0	0
\$124,000-\$124,999	1,000	124,000	124,000	0	0	0	0
\$125,000-\$125,999	1,000	125,000	125,000	0	0	0	0
\$126,000-\$126,999	1,000	126,000	126,000	0	0	0	0
\$127,000-\$127,999	1,000	127,000	127,000	0	0	0	0
\$128,000-\$128,999	1,000	128,000	128,000	0	0	0	0
\$129,000-\$129,999	1,000	129,000	129,000	0	0	0	0
\$130,000-\$130,999	1,000	130,000	130,000	0	0	0	0
\$131,000-\$131,999	1,000	131,000	131,000	0	0	0	0
\$132,000-\$132,999	1,000	132,000	132,000	0	0	0	0
\$133,000-\$133,999	1,000	133,000	133,000	0	0	0	0
\$134,000-\$134,999	1,000	134,000	134,000	0	0	0	0
\$135,000-\$135,999	1,000	135,000	135,000	0	0	0	0
\$136,000-\$136,999	1,000	136,000	136,000	0	0	0	0
\$137,000-\$137,999	1,000	137,000	137,000	0	0	0	0
\$138,000-\$138,999	1,000	138,000	138,000	0	0	0	0
\$139,000-\$139,999	1,000	139,000	139,000	0	0	0	0
\$140,000-\$140,999	1,000	140,000	140,000	0	0	0	0
\$141,000-\$141,999	1,000	141,000	141,000	0	0	0	0
\$142,000-\$142,999	1,000	142,000	142,000	0	0	0	0
\$143,000-\$143,999	1,000	143,000	143,000	0	0	0	0
\$144,000-\$144,999	1,000	144,000	144,000	0	0	0	0
\$145,000-\$145,999	1,000	145,000	145,000	0	0	0	0
\$146,000-\$146,999	1,000	146,000	146,000	0	0	0	0
\$147,000-\$147,999	1,000	147,000	147,000	0	0	0	0
\$148,000-\$148,999	1,000	148,000	148,000	0	0	0	0
\$149,000-\$149,999	1,000</						

Table 4Df  
Personal Income Tax Statistics  
COMPARISON BY ADJUSTED GROSS INCOME CLASS  
Joint Returns — 1980 Income Year

[illegible]

FOOTNOTES FOLLOW THIS SECTION





Table 5f  
Personal Income Tax Statistics  
COMPARISON BY MAJOR INDUSTRY  
1980 Income Year

MAJOR INDUSTRIAL GROUP	BUSINESS AND PROFESSION				PARTNERSHIP			
	NET PROFIT		NET LOSS		NET PROFIT		NET LOSS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
AGRICULTURE, FORESTRY, AND FISHERY.....	26,466	5275,722	20,864	\$116,660	19,323	5359,513	17,101	5334,484
MINING.....	2,630	111,424	6,784	143,062	8,146	98,271	18,268	486,115
CONSTRUCTION.....	81,911	1,067,663	24,036	131,623	11,507	205,808	5,760	38,926
MANUFACTURING.....	30,335	392,977	20,745	120,566	10,597	155,227	5,188	25,108
SERVICES.....	360,295	4,807,965	166,745	769,343	58,458	1,403,570	36,812	297,961
PROFESSIONAL.....	121,955	2,220,416	42,241	138,512	19,992	790,894	7,883	42,281
PERSONAL.....	48,794	365,538	22,110	89,246	6,462	64,452	2,906	9,298
BUSINESS.....	112,030	1,119,089	48,264	176,237	14,487	145,548	10,455	69,290
OTHER.....	77,516	1,102,922	54,130	365,348	17,517	402,676	15,568	177,092
TRAVEL.....	147,172	1,915,711	127,484	551,820	34,172	539,418	21,794	178,389
FINANCE, INSURANCE, AND REAL ESTATE....	103,341	1,519,311	57,682	341,132	133,601	1,413,502	178,303	2,343,743
TRANSPORTATION, COMMUNICATIONS, AND PUBLIC UTILITIES.....	20,897	255,133	9,049	55,477	4,696	54,226	3,758	30,117
NATURE OF BUSINESS NOT ALLOCABLE.....	7,100	52,774	5,487	12,582	12,245	50,792	18,301	75,952
TOTALS.....	780,147	\$10,398,680	438,878	\$2,242,266	292,745	\$4,280,328	305,285	\$3,810,796

FOOTNOTES FOLLOW THIS SECTION.

**Table 61**  
**Personal Income Tax Statistics**  
**COMPARISON BY COUNTY**  
**1980 Income Year**

County	Population <sup>a</sup> July 1, 1980	All Returns - Taxable and Nontaxable				Joint Returns		
		Number of Returns	Adjusted Gross Income (thousands)	Median Average/Return		Number of Returns	Median Average	
				Income	Rank T		Income	Rank T
Alameda	1,105,400	479,538	\$8,983,785	\$14,796	9	194,162	\$27,011	6
Alpine	1,100	187	2,853	13,773	16	100	19,667	32
Amador	19,600	7,669	129,150	13,929	12	4,787	19,440	34
Butte	145,300	54,014	791,451	10,702	56	28,309	17,844	50
Calaveras	21,000	7,917	122,733	13,205	19	4,820	18,136	46
Colusa	12,700	5,016	93,335	12,992	21	2,890	18,950	40
Contra Costa	660,900	269,081	6,161,909	18,213	1	136,166	30,054	3
Del Norte	18,400	6,403	92,779	11,941	43	3,654	18,700	43
El Dorado	87,700	30,981	499,508	12,504	32	17,378	20,008	28
Fresno	517,200	189,801	3,188,460	12,044	40	97,087	20,323	26
Glenn	21,500	7,885	125,601	12,411	33	4,612	17,858	49
Humboldt	108,000	42,178	661,360	11,821	48	20,843	20,623	24
Imperial	92,900	31,484	474,051	10,955	53	18,563	15,053	57
Inyo	17,900	7,275	115,935	12,619	29	3,905	20,928	23
Kern	405,600	142,473	2,344,862	13,709	17	78,187	21,776	20
Kings	73,700	22,141	356,517	12,274	35	12,937	18,246	45
Lake	36,900	13,204	187,178	10,409	57	7,882	15,002	58
Lassen	21,800	7,679	120,690	12,767	26	4,513	19,129	35
Los Angeles	7,497,200	3,034,956	56,490,927	13,070	20	1,247,953	23,898	12
Madera	63,900	20,531	353,071	12,815	25	12,595	18,782	42
Marin	222,900	99,109	2,481,571	17,023	3	40,823	32,746	1
Mariposa	11,400	3,938	55,766	10,711	55	2,189	16,911	53
Mendocino	67,200	25,637	400,052	11,912	44	13,841	19,951	30
Merced	135,200	44,421	655,039	11,004	51	24,618	17,307	52
Modoc	8,600	2,831	36,111	10,978	52	1,691	16,270	55
Monrovia	8,600	3,544	54,628	10,912	54	1,396	20,253	27
Monterey	291,000	99,277	1,764,292	12,871	24	49,027	21,030	22
Napa	99,100	37,303	714,318	15,050	8	19,095	25,464	7
Nevada	52,700	19,177	317,904	12,687	27	11,091	18,980	38
Orange	1,941,100	816,433	17,616,342	15,591	6	386,151	27,858	5
Placer	118,400	48,401	864,311	13,993	11	27,259	23,829	13
Plumas	17,600	6,422	98,831	13,784	15	3,781	19,069	36
Riverside	671,800	239,139	4,228,956	12,966	22	131,230	20,329	25
Sacramento	788,300	319,963	5,597,050	13,820	14	150,549	23,946	10
San Benito	25,100	8,889	141,681	11,993	42	4,814	19,048	37
San Bernardino	901,700	308,966	5,391,950	14,010	10	168,782	22,462	16
San Diego	1,869,100	710,142	12,340,918	12,681	28	338,157	22,112	18
San Francisco	678,000	354,031	6,161,381	12,508	31	98,926	23,054	15
San Joaquin	349,600	133,951	2,225,289	12,522	30	68,334	21,760	21
San Luis Obispo	156,500	59,293	939,453	11,852	46	29,886	20,004	29
San Mateo	588,900	252,857	5,905,071	17,197	2	111,888	30,226	2
Santa Barbara	299,500	123,326	2,344,614	12,945	23	55,634	23,916	11
Santa Clara	1,300,000	568,015	12,200,611	16,660	4	232,264	29,639	4
Santa Cruz	189,000	78,265	1,323,948	12,246	38	34,915	22,044	19
Shasta	116,600	43,420	680,782	12,003	41	25,248	18,885	41
Sierra	3,100	1,108	16,537	12,375	34	618	18,979	39
Siskiyou	40,000	14,974	229,049	13,350	19	9,007	17,970	47
Solano	238,300	85,972	1,612,733	15,979	5	47,099	24,904	8
Sonoma	301,600	121,122	2,172,711	13,894	13	59,536	23,714	14
Stanislaus	267,000	100,642	1,644,663	12,067	39	53,705	19,908	31
Sutter	52,300	19,191	319,924	12,253	37	10,903	19,599	33
Tehama	39,400	12,873	181,216	11,824	47	7,734	17,949	48
Trinity	11,900	3,836	56,762	11,856	45	2,422	16,897	54
Tulare	247,200	78,096	1,194,657	11,692	49	45,104	17,664	31
Tuolumne	34,300	13,219	203,845	12,271	36	7,585	18,502	44
Ventura	535,700	200,861	3,994,075	15,411	7	107,840	25,430	8
Yolo	113,800	44,859	748,642	11,382	50	20,764	22,220	17
Yuba	49,900	15,660	202,722	9,858	58	8,717	15,235	56
Unallocated*	-	50,210	780,588	9,058	-	18,524	18,140	-
Resident out-of-state <sup>d</sup>	-	80,953	1,820,728	12,643	-	34,191	22,168	-
Nonresident	-	175,870	1,734,599	5,940	-	94,975	8,235	-
Totals:								
58 Counties	23,773,000	9,499,576	\$178,614,580	-	-	4,335,966	-	-
All	-	9,806,609	\$182,930,495	\$13,730	-	4,483,656	\$23,828	-

Table 77  
Personal Income Tax Statistics  
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS  
1980 Income Year

ADJUSTED GROSS INCOME CLASS	ALABAMA					ALPINE					TAX ASSESSOR (THOUSANDS)		
	NUMBER OF RETURNS			TAXABLE	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSOR (THOUSANDS)	NUMBER OF RETURNS				ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSOR (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT					ALL	JOINT	RENTERS CREDIT			
ZERO AND DEFICIT	6,389	1,390	2,286	124	2,169	-823-474	6103	77					
1 UNDER	46,206	3,392	29,316	990	13,105	26-956	52	20					
2-999 UNDER	32,186	2,662	12,932	1,132	8,774	96-781	33	4			34	1326	
10,000 UNDER	32,075	3,787	14,389	1,723	11,279	140-875	323						
10,000 UNDER	30,119	5,135	14,732	20,093	12,819	210-655	1,294						
10,000 UNDER	29,421	6,024	15,243	16,774	14,579	242-843	2,399						
10,000 UNDER	29,470	6,770	15,920	24,984	18,601	319-626	4,803						
10,000 UNDER	28,196	7,028	16,872	24,716	18,672	366-178	5,934						
10,000 UNDER	25,955	7,501	13,937	25,857	17,423	388-714	7,657						
10,000 UNDER	23,125	8,029	11,909	22,634	16,416	392-826	8,831						
10,000 UNDER	21,679	8,567	10,435	21,322	17,021	613-633	9,838						
10,000 UNDER	20,732	9,095	8,862	20,548	17,828	639-514	11,088						
10,000 UNDER	18,712	10,331	7,132	19,394	18,032	650-179	11,557						
10,000 UNDER	17,470	11,052	5,829	17,353	17,936	655-081	11,921						
10,000 UNDER	15,719	11,168	4,403	15,652	17,162	625-918	11,264						
10,000 UNDER	13,911	10,437	3,413	13,034	16,112	635-291	11,568						
10,000 UNDER	12,540	10,130	2,707	12,517	15,088	308-610	13,489						
10,000 UNDER	11,292	9,534	2,107	11,273	13,608	372-696	11,363						
10,000 UNDER	9,981	8,675	1,606	9,879	12,251	367,765	11,823						
10,000 UNDER	7,781	6,962	835	7,692	9,619	328,987	10,522						
10,000 UNDER	6,430	13,260	1,632	16,423	12,159	509,284	10,356						
10,000 UNDER	8,972	8,707	787	8,893	11,893	618,981	22,781						
10,000 UNDER	13,423	12,555	1,091	13,423	16,275	624,187	17,661						
10,000 UNDER	2,731	2,462	101	2,731	3,372	694-036	41,293						
10,000 AND OVER	2,407	2,364	91	2,408	2,866	253-084	15,553						
TOTALS	479,510	194,147	198,528	352,882	348,088	68,923,785	1,264,127	187	100	19	134	97,092	
BUTTE													
ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS			TAXABLE	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSOR (THOUSANDS)	NUMBER OF RETURNS			ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSOR (THOUSANDS)	
	ALL	JOINT	RENTERS CREDIT					ALL	JOINT	RENTERS CREDIT			
	ALL	JOINT	RENTERS CREDIT					ALL	JOINT	RENTERS CREDIT			
ZERO AND DEFICIT	120	79	37	4	91	-1051	+	927	491	489	29	933	
1 UNDER	403	147	348	12	143	444	+	4,196	1,822	6,635	29	4,287	
2-999 UNDER	501	133	160	7	182	3,654	111	5,100	1,895	2,657	150	4,259	
10,000 UNDER	530	163	212	169	192	2,799	36	6,904	1,260	2,620	1,534	1,819	
10,000 UNDER	575	220	228	222	210	4,027	18	9,476	1,407	2,165	2,409	2,053	
10,000 UNDER	532	269	192	234	289	4,930	29	4,868	1,000	1,967	1,853	1,540	
10,000 UNDER	483	291	151	355	261	5,293	92	3,785	1,922	1,628	2,221	2,139	
10,000 UNDER	472	309	129	427	278	6,134	83	3,155	1,433	1,271	2,911	68,740	
10,000 UNDER	427	264	140	399	317	8,193	35	2,718	1,745	1,608	2,995	90,844	
10,000 UNDER	393	203	112	379	251	8,718	102	2,557	1,605	1,644	2,995	90,931	
10,000 UNDER	353	273	88	338	288	6,752	115	2,713	1,438	874	2,566	67,610	
10,000 UNDER	357	270	78	352	335	7,427	163	2,678	1,431	808	2,182	61,972	
10,000 UNDER	336	298	78	335	332	8,187	178	1,716	1,463	722	2,618	62,685	
10,000 UNDER	306	264	61	309	256	7,826	184	1,389	1,310	287	1,642	38,816	
10,000 UNDER	293	247	60	292	239	7,921	203	1,325	1,108	203	1,559	36,718	
10,000 UNDER	229	209	31	226	203	6,637	179	1,117	1,053	170	1,253	35,996	
10,000 UNDER	206	189	27	205	203	6,399	174	939	888	130	1,136	34,113	
10,000 UNDER	152	163	37	152	161	6,399	174	939	888	130	933	25,933	
10,000 UNDER	136	112	13	135	132	6,863	120	424	766	91	1,284	27,441	
10,000 UNDER	131	104	6	131	149	4,863	118	496	658	63	803	602	
10,000 UNDER	86	82	6	86	76	3,271	110	578	539	34	765	29,840	
10,000 UNDER	137	129	37	137	122	5,263	225	799	722	54	16,965	587	
10,000 UNDER	84	81	5	85	68	9,265	177	404	448	37	33,055	1,339	
10,000 UNDER	155	176	4	155	132	8,061	177	427	60	57	22,907	983	
10,000 UNDER	32	24	-	32	27	2,852	627	67	60	57	17,978	2,776	
10,000 AND OVER	21	21	4	22	16	3,700	373	240	211	18	240	33,156	
TOTALS	7,669	4,707	2,135	9,212	5,218	6129,100	133,396	56,014	28,389	21,561	35,687	979,151	

Table 7 (continued)  
Personal Income Tax Statistics  
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS  
1980 Income Year

ADJUSTED GROSS INCOME CLASS	CALVERTAS						CHESA					
	NUMBER OF RETURNERS			ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF DEPENDENTS	NUMBER OF RETURNERS			ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF DEPENDENTS
	ALL	JOINT	SEPARATE				ALL	JOINT	SEPARATE			
2500 AND OVER	169	96	49	131	-61,874	42	64	49	23	-61,839	91	36
2000-2499	613	349	328	166	342	2	303	161	149	283	6	166
1500-1999	863	506	471	256	1,999	3	475	256	223	1,137	3	188
1000-1499	1,000	563	528	316	2,232	6	622	316	306	2,113	5	264
750-999	1,100	613	578	342	4,863	20	614	342	272	2,883	13	324
500-749	949	511	482	256	5,892	26	392	256	132	3,533	23	376
250-499	378	209	178	249	3,738	48	339	249	94	3,714	28	350
200-249	256	149	128	166	4,542	55	253	166	88	4,577	41	253
150-199	213	128	108	131	4,835	51	218	128	90	5,780	71	218
100-149	152	88	72	108	7,112	115	115	88	27	6,542	83	152
75-99	113	67	53	72	7,891	124	100	67	33	7,890	78	113
50-74	88	53	42	53	7,891	124	100	53	46	7,890	78	88
25-49	67	42	33	42	7,891	124	100	42	33	7,890	78	67
0-24	213	128	108	131	7,891	124	100	128	90	7,890	78	213
TOTAL	7,317	4,078	3,837	5,199	61,227,791	72,791	5,016	2,730	1,459	69,233	83,569	4,769
BEL MONT												
ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNERS			ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF DEPENDENTS	NUMBER OF RETURNERS			ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF DEPENDENTS
	ALL	JOINT	SEPARATE				ALL	JOINT	SEPARATE			
	ALL	JOINT	SEPARATE				ALL	JOINT	SEPARATE			
2500 AND OVER	2,327	986	779	1,031	-624,550	893	105	25	81	-63,181	9	96
2000-2499	18,639	10,537	9,837	5,837	5,837	92	633	328	305	6,553	275	275
1500-1999	24,524	14,524	13,524	8,524	8,524	75	933	502	431	1,772	36	269
1000-1499	28,277	17,277	16,277	10,277	10,277	203	1,077	573	504	2,022	155	202
750-999	30,562	18,562	17,562	11,562	11,562	427	1,436	700	736	3,436	224	224
500-749	33,778	20,778	19,778	13,778	13,778	539	1,539	778	761	3,910	268	268
250-499	13,627	8,627	8,127	5,627	5,627	100	637	327	310	6,368	41	327
200-249	12,756	7,756	7,256	4,756	4,756	100	537	287	250	6,368	41	287
150-199	12,756	7,756	7,256	4,756	4,756	100	537	287	250	6,368	41	287
100-149	12,756	7,756	7,256	4,756	4,756	100	537	287	250	6,368	41	287
75-99	12,756	7,756	7,256	4,756	4,756	100	537	287	250	6,368	41	287
50-74	12,756	7,756	7,256	4,756	4,756	100	537	287	250	6,368	41	287
25-49	12,756	7,756	7,256	4,756	4,756	100	537	287	250	6,368	41	287
0-24	12,756	7,756	7,256	4,756	4,756	100	537	287	250	6,368	41	287
TOTAL	269,061	156,166	147,395	219,782	68,161,999	871,932	6,493	3,434	2,254	192,779	83,119	5,343

Table 7 (continued)  
Personal Income Tax Statistics  
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS  
1980 Income Year

ADJUSTED GROSS INCOME CLASS	EL DORADO										FREMONT									
	NUMBER OF RETURNS					ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS					ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)						
	ALL	JOINT	WIFERS CREDIT	TAXABLE	DEPENDENTS			ALL	JOINT	WIFERS CREDIT	TAXABLE	DEPENDENTS								
ZERO AND DEFICIT	400	351	192	19	642	-84,394	614	2,207	1,298	428	108	13,063	-439,548	9189						
01 UNDER	2,490	439	1,325	49	458	1,908	3	18,381	2,435	11,728	299	11,826	299	14						
2,000 UNDER	2,384	439	954	207	884	7,168	884	18,518	2,818	5,783	317	18,518	67,866	37						
4,000 UNDER	2,543	473	3,210	281	908	12,809	22	18,278	3,841	6,898	4,797	18,278	81,282	139						
6,000 UNDER	2,412	606	1,527	1,454	1,166	18,221	83	18,526	6,823	7,874	8,207	18,526	193,222	525						
8,000 UNDER	2,392	919	1,116	1,160	1,247	25,789	465	16,207	5,107	7,213	7,213	16,207	127,616	916						
10,000 UNDER	2,088	919	976	1,674	1,115	22,134	214	13,063	3,445	6,809	11,103	13,063	193,286	1,457						
12,000 UNDER	1,495	1,044	785	1,454	1,028	26,554	278	11,112	3,812	3,812	10,133	11,112	144,181	1,838						
14,000 UNDER	1,507	1,014	822	1,437	1,119	23,742	350	9,823	3,832	5,782	9,823	9,823	164,187	2,420						
16,000 UNDER	1,308	963	600	1,277	1,320	23,562	337	8,583	3,802	3,802	8,583	8,583	165,879	2,814						
18,000 UNDER	1,557	1,034	389	1,304	1,242	25,738	385	8,188	3,924	2,711	8,205	8,188	193,870	2,889						
20,000 UNDER	1,247	929	341	1,213	1,239	28,150	447	7,533	5,519	3,174	7,547	7,533	158,077	3,182						
22,000 UNDER	1,227	1,087	264	1,203	1,300	26,430	535	7,854	5,512	1,728	6,404	7,854	158,407	3,407						
24,000 UNDER	1,027	601	378	1,014	1,122	25,646	923	5,911	5,843	3,219	5,903	5,911	148,051	3,582						
26,000 UNDER	926	616	342	919	1,059	25,707	645	5,124	6,828	914	6,113	5,124	138,253	3,339						
28,000 UNDER	974	600	107	871	1,034	25,339	577	4,882	6,137	887	6,681	4,882	138,012	3,518						
30,000 UNDER	765	663	65	794	687	21,647	928	3,844	3,434	5,655	3,434	3,844	119,058	3,299						
32,000 UNDER	641	623	68	640	686	21,822	548	3,253	3,098	385	3,153	3,253	110,745	3,238						
34,000 UNDER	518	403	51	519	512	18,130	518	2,854	2,932	244	2,854	2,854	82,612	3,052						
36,000 UNDER	474	403	35	464	339	15,876	433	2,687	2,332	221	2,332	2,687	82,640	3,010						
38,000 UNDER	353	334	23	333	339	13,763	333	2,007	1,924	158	2,007	2,007	82,621	2,753						
40,000 UNDER	487	462	32	446	793	28,175	771	2,593	3,288	271	3,147	2,593	130,270	3,683						
42,000 UNDER	249	334	18	369	423	18,069	634	2,132	2,028	188	2,132	2,132	112,627	3,793						
44,000 UNDER	541	319	19	500	644	12,860	1,003	4,255	3,821	188	4,255	4,255	250,466	4,602						
46,000 UNDER	109	100	4	105	146	6,072	525	1,239	1,045	66	1,239	1,045	110,434	7,503						
48,000 AND OVER	91	24	4	91	92	14,022	1,014	1,454	1,342	33	1,454	1,342	259,256	21,658						
TOTALS	39,961	17,378	10,733	10,439	22,132	6499,308	811,843	189,001	97,837	69,662	123,524	189,001	811,843	997,728						
	SEVEN										NINE									
ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS					ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS					ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)						
	ALL	JOINT	WIFERS CREDIT	TAXABLE	DEPENDENTS			ALL	JOINT	WIFERS CREDIT	TAXABLE	DEPENDENTS								
	ZERO AND DEFICIT	203	141	63	4	183	-13,441	911	704	263	358	28	704	-63,720	98					
01 UNDER	383	109	84	16	358	434	6	6,355	898	3,321	164	6,355	3,353	3						
2,000 UNDER	1,05	105	131	4	264	1,881	4	9,818	1,881	1,923	129	9,818	11,822	3						
4,000 UNDER	839	176	222	379	539	3,294	5	3,874	740	1,716	1,912	3,874	18,097	32						
6,000 UNDER	230	230	239	240	425	4,874	23	3,219	914	1,512	1,934	3,219	22,454	121						
8,000 UNDER	377	264	231	237	300	3,188	36	2,757	976	1,333	1,564	2,757	26,767	189						
10,000 UNDER	365	317	249	337	364	8,421	36	2,637	1,037	1,172	1,172	2,637	26,764	287						
12,000 UNDER	543	366	224	517	427	7,058	79	2,222	1,109	940	1,109	2,222	26,845	389						
14,000 UNDER	674	329	144	645	564	7,102	99	1,917	1,046	673	1,046	1,917	28,031	473						
16,000 UNDER	629	315	133	623	513	7,278	121	2,007	1,124	790	1,124	2,007	31,764	428						
18,000 UNDER	339	305	198	387	458	7,378	131	1,889	1,199	753	1,199	1,889	32,733	338						
20,000 UNDER	349	253	88	348	423	7,378	146	1,889	1,199	564	1,199	1,889	38,913	445						
22,000 UNDER	249	249	74	244	352	8,753	182	1,455	1,133	450	1,133	1,455	32,010	480						
24,000 UNDER	247	217	94	248	238	8,157	182	1,399	1,169	338	1,169	1,399	36,749	495						
26,000 UNDER	200	153	60	208	222	3,885	147	1,199	1,070	251	1,070	1,199	33,347	420						
28,000 UNDER	199	144	20	133	222	4,816	124	1,079	864	166	1,077	1,079	31,265	350						
30,000 UNDER	190	141	21	138	210	4,842	133	897	822	120	894	897	27,792	417						
32,000 UNDER	154	118	18	134	169	6,408	133	719	643	93	718	719	23,788	337						
34,000 UNDER	104	97	8	104	121	3,834	121	458	411	78	458	458	23,000	754						
36,000 UNDER	49	47	6	49	78	2,555	84	354	403	51	354	354	18,338	677						
38,000 UNDER	64	54	5	64	63	2,489	94	623	400	39	623	623	16,562	605						
40,000 UNDER	100	101	7	107	133	9,263	183	480	439	93	488	480	26,794	414						
42,000 UNDER	55	48	4	55	68	2,610	68	412	363	24	412	412	19,193	603						
44,000 UNDER	147	148	11	147	205	9,961	572	656	661	16	656	656	40,899	865						
46,000 UNDER	34	31	4	34	59	4,763	343	396	145	7	396	396	13,137	505						
48,000 AND OVER	55	51	4	55	71	8,437	873	390	173	8	390	390	38,793	2,726						
TOTALS	7,025	4,812	2,478	5,316	7,334	4178,481	63,923	42,378	28,063	17,804	27,463	42,378	666,138	818,406						

Table 7 (continued)  
Personal Income Tax Statistics  
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS  
1980 Income Year

REPRODUCTION PROHIBITED WITHOUT PERMISSION

Table 7 (continued)  
Personal Income Tax Statistics  
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS  
1980 Income Year

ADJUSTED GROSS INCOME CLASS	LAKE						LASEN					
	NUMBER OF RETURNS			TAXABLE	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	NUMBER OF RETURNS			TAXABLE	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT				ALL	JOINT	RENTERS CREDIT			
ZERO AND DEFICIT	315	281	112	8	128	-42,039	151	94	32	3	114	-41,109
\$1 UNDER	1,450	1,432	1,077	26	506	8,944	480	349	14	544	212	7,061
2,000 UNDER	7,056	7,030	5,379	32	388	3,194	426	343	24	344	288	2,903
4,000 UNDER	4,104	4,122	4,084	289	420	5,728	598	196	217	722	311	4,118
6,000 UNDER	3,136	3,422	3,426	484	803	7,957	509	233	234	266	234	4,378
8,000 UNDER	1,040	543	328	389	595	9,324	509	233	197	240	234	4,378
10,000 UNDER	969	659	320	772	304	10,429	465	243	166	398	314	5,118
12,000 UNDER	827	541	247	734	312	10,787	430	203	175	417	344	6,054
14,000 UNDER	719	463	193	644	363	10,899	403	239	114	305	289	6,054
16,000 UNDER	625	404	152	598	147	10,831	366	257	104	376	366	6,054
18,000 UNDER	512	412	122	603	294	9,717	363	279	93	358	362	6,054
20,000 UNDER	443	410	114	688	451	10,436	372	291	98	362	417	7,004
22,000 UNDER	371	371	85	617	436	9,746	332	278	99	329	353	7,420
24,000 UNDER	320	330	67	349	347	9,239	297	258	57	297	384	7,454
26,000 UNDER	266	266	52	307	297	8,277	254	230	42	253	343	8,053
28,000 UNDER	267	268	37	247	244	7,948	217	197	27	217	248	8,295
30,000 UNDER	201	188	37	201	210	8,221	177	165	24	178	218	9,480
32,000 UNDER	197	181	13	197	171	4,900	122	119	16	122	189	4,923
34,000 UNDER	162	152	29	162	163	5,472	139	127	18	139	191	4,853
36,000 UNDER	114	109	10	114	117	4,265	99	96	4	92	119	2,487
38,000 UNDER	100	100	16	100	122	4,207	72	68	7	71	70	2,805
40,000 UNDER	148	148	18	143	155	6,934	127	160	16	127	170	8,112
42,000 UNDER	102	97	9	102	119	6,033	84	82	2	84	108	6,000
44,000 UNDER	171	159	9	171	176	10,168	91	86	7	91	113	5,319
46,000 UNDER	50	43	-	50	51	6,179	301	13	5	10	150	1,544
48,000 UNDER	22	19	-	22	23	10,935	15	14	0	13	13	4,334
TOTALS	13,284	7,882	6,347	7,571	8,362	61,077,178	7,479	6,313	2,278	5,614	6,354	61,077,178
MADERA												
ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS			TAXABLE	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	NUMBER OF RETURNS			TAXABLE	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT				ALL	JOINT	RENTERS CREDIT			
	ZERO AND DEFICIT	38,992	19,812	13,459	857	16,309	-227,738	320	245	88	8	373
\$1 UNDER	202,114	21,313	191,330	9,237	92,704	1,713,504	1,034	379	878	35	552	1,186
2,000 UNDER	210,117	25,130	194,194	7,133	93,790	4,650,511	3,532	346	324	63	966	4,704
4,000 UNDER	231,076	37,219	116,059	71,340	149,131	1,155,940	1,899	347	429	407	1,222	8,342
6,000 UNDER	226,930	45,194	130,402	124,019	192,714	1,851,129	1,849	605	689	716	1,365	11,371
8,000 UNDER	216,473	35,065	127,778	117,409	199,097	1,996,970	1,910	199	683	610	1,479	78
10,000 UNDER	207,480	36,979	124,405	179,231	190,530	2,200,290	1,354	756	545	1,073	1,400	14,667
12,000 UNDER	164,923	39,013	118,009	175,647	172,600	2,424,420	1,220	741	596	1,127	1,351	16,205
14,000 UNDER	182,437	39,133	95,368	155,142	153,921	2,433,913	1,124	811	648	1,075	1,618	16,915
16,000 UNDER	147,074	56,292	77,551	136,704	140,697	2,473,910	961	709	224	934	1,254	14,340
18,000 UNDER	138,335	69,030	44,269	127,629	134,722	2,434,797	903	740	282	861	1,253	14,676
20,000 UNDER	118,731	43,780	39,661	117,842	127,548	2,491,910	907	740	210	894	1,280	18,048
22,000 UNDER	107,034	41,990	36,182	103,032	118,701	2,439,273	852	438	147	827	1,201	18,463
24,000 UNDER	95,122	40,736	34,203	96,319	100,837	2,436,074	750	440	112	721	1,001	18,463
26,000 UNDER	82,906	55,176	29,405	82,667	90,021	2,208,010	644	300	132	644	946	17,400
28,000 UNDER	71,472	55,424	29,409	73,474	80,137	2,334,761	512	472	39	511	478	14,691
30,000 UNDER	61,933	59,335	31,478	61,931	77,952	1,992,617	462	463	39	462	398	13,705
32,000 UNDER	54,906	60,780	31,255	54,904	70,721	1,876,656	427	399	34	426	357	14,002
34,000 UNDER	47,719	47,719	24,724	47,719	61,386	1,740,330	354	292	22	303	405	10,617
36,000 UNDER	43,274	37,840	24,724	43,274	53,373	1,508,894	289	219	14	229	278	8,463
38,000 UNDER	37,550	37,731	24,724	37,550	48,297	1,446,277	210	287	11	217	273	8,501
40,000 UNDER	34,479	34,479	24,724	34,479	49,194	1,406,478	465	379	21	413	365	17,509
42,000 UNDER	30,268	30,268	24,724	30,268	39,451	1,236,655	300	179	18	300	213	16,600
44,000 UNDER	26,204	26,204	24,724	26,204	35,355	1,108,316	268	350	17	268	305	22,399
46,000 UNDER	20,234	20,234	1,399	20,234	27,648	923,916	129	114	0	129	114	1,120
48,000 UNDER	29,663	29,663	1,621	29,663	35,900	3,892,631	124	113	0	124	118	32,978
TOTALS	3,034,936	1,242,931	1,407,884	2,892,716	2,499,469	65,499,927	28,531	12,395	6,277	13,416	21,564	653,071
MADERA												
ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS			TAXABLE	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	NUMBER OF RETURNS			TAXABLE	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT				ALL	JOINT	RENTERS CREDIT			
	ZERO AND DEFICIT	38,992	19,812	13,459	857	16,309	-227,738	320	245	88	8	373
\$1 UNDER	202,114	21,313	191,330	9,237	92,704	1,713,504	1,034	379	878	35	552	1,186
2,000 UNDER	210,117	25,130	194,194	7,133	93,790	4,650,511	3,532	346	324	63	966	4,704
4,000 UNDER	231,076	37,219	116,059	71,340	149,131	1,155,940	1,899	347	429	407	1,222	8,342
6,000 UNDER	226,930	45,194	130,402	124,019	192,714	1,851,129	1,849	605	689	716	1,365	11,371
8,000 UNDER	216,473	35,065	127,778	117,409	199,097	1,996,970	1,910	199	683	610	1,479	78
10,000 UNDER	207,480	36,979	124,405	179,231	190,530	2,200,290	1,354	756	545	1,073	1,400	14,667
12,000 UNDER	164,923	39,013	118,009	175,647	172,600	2,424,420	1,220	741	596	1,127	1,351	16,205
14,000 UNDER	182,437	39,133	95,368	155,142	153,921	2,433,913	1,124	811	648	1,075	1,618	16,915
16,000 UNDER	147,074	56,292	77,551	136,704	140,697	2,473,910	961	709	224	934	1,254	14,340
18,000 UNDER	138,335	69,030	44,269	127,629	134,722	2,434,797	903	740	282	861	1,253	14,676
20,000 UNDER	118,731	43,780	39,661	117,842	127,548	2,491,910	907	740	210	894	1,280	18,048
22,000 UNDER	107,034	41,990	36,182	103,032	118,701	2,439,273	852	438	147	827	1,201	18,463
24,000 UNDER	95,122	40,736	34,203	96,319	100,837	2,436,074	750	440	112	721	1,001	18,463
26,000 UNDER	82,906	55,176	29,405	82,667	90,021	2,208,010	644	300	132	644	946	17,400
28,000 UNDER	71,472	55,424	29,409	73,474	80,137	2,334,761	512	472	39	511	478	14,691
30,000 UNDER	61,933	59,335	31,478	61,931	77,952	1,992,617	462	463	39	462	398	13,705
32,000 UNDER	54,906	60,780	31,255	54,904	70,721	1,876,656	427	399	34	426	357	14,002
34,000 UNDER	47,719	47,719	24,724	47,719	61,386	1,740,330	354	292	22	303	405	10,617
36,000 UNDER	43,274	37,840	24,724	43,274	53,373	1,508,894	289	219	14	229	278	8,463
38,000 UNDER	37,550	37,731	24,724	37,550	48,297	1,446,277	210	287	11	217	273	8,501
40,000 UNDER	34,479	34,479	24,724	34,479	49,194	1,406,478	465	379	21	413	365	17,509
42,000 UNDER	30,268	30,268	24,724	30,268	39,451	1,236,655	300	179	18	300	213	16,600
44,000 UNDER	26,204	26,204	24,724	26,204								

**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**1980 Income Year**

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ADJUSTED GROSS INCOME CLASS	MARIN										MARIPOSA									
	NUMBER OF RETURNS					TAX ASSESSED (\$THOUSANDS)	NUMBER OF RETURNS					TAX ASSESSED (\$THOUSANDS)	NUMBER OF RETURNS					TAX ASSESSED (\$THOUSANDS)		
	JOINT				RENTERS CREDIT		TAXABLE	NUMBER OF DEPENDENTS	JOINT				RENTERS CREDIT	TAXABLE	NUMBER OF DEPENDENTS					
	ALL	JOINT	RENTERS CREDIT	TAXABLE					ALL	JOINT	RENTERS CREDIT					TAXABLE				
ZERO AND DEFICIT	1,344	872	394	28	700	-817,544	77	48	11	9	87	-650	81							
1-5,000	5,544	429	2,555	207	1,073	3,210	310	71	139	16	69	265	1							
5,000-10,000	6,511	683	2,336	313	1,293	19,730	366	78	106	10	103	1,094	6							
10,000-15,000	8,911	833	2,488	406	1,641	32,473	386	187	138	120	100	1,939	3							
15,000-20,000	11,728	951	2,795	514	2,166	61,238	386	168	155	205	152	2,708	13							
20,000-25,000	13,552	1,039	2,888	612	2,166	91,549	347	165	137	179	151	3,103	22							
25,000-30,000	15,000	1,134	2,992	609	2,110	122,064	284	143	97	233	128	3,119	31							
30,000-35,000	16,000	1,250	2,807	694	2,174	149,073	220	163	87	216	144	2,966	36							
35,000-40,000	18,000	1,409	2,411	653	1,892	20,797	226	138	86	216	144	3,082	44							
40,000-45,000	20,000	1,594	2,234	634	1,905	24,554	103	114	55	177	153	3,114	51							
45,000-50,000	22,000	1,819	1,919	593	1,905	34,564	101	148	60	177	153	3,432	55							
50,000-55,000	24,000	2,026	1,563	531	2,017	42,738	101	132	63	167	140	3,187	64							
55,000-60,000	26,000	2,226	1,310	464	2,115	59,087	166	121	79	161	162	2,559	70							
60,000-65,000	28,000	2,426	1,100	423	2,185	80,334	120	102	62	119	125	2,996	80							
65,000-70,000	30,000	2,626	794	388	2,233	91,059	92	89	15	90	132	2,464	86							
70,000-75,000	32,000	2,826	700	340	2,164	101,012	88	81	17	88	114	2,544	88							
75,000-80,000	34,000	3,026	523	307	2,088	112,552	66	60	6	66	105	1,958	92							
80,000-85,000	36,000	3,226	464	261	2,020	124,310	56	52	5	56	74	1,864	94							
85,000-90,000	38,000	3,426	333	216	1,899	135,213	61	57	6	61	90	1,755	97							
90,000-95,000	40,000	3,626	264	176	1,754	162,231	34	30	7	34	98	1,531	100							
95,000-100,000	43,000	3,826	213	138	1,618	182,385	49	47	5	49	103	1,223	104							
100,000 AND OVER	45,000	4,026	166	100	1,508	200,000	33	31	3	33	106	1,002	107							
TOTALS	99,109	40,223	34,402	77,578	50,644	92,481,371	3,938	2,109	1,236	2,407	2,437	955,764	611,322							
MORGENTHAU																				
ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS					TAX ASSESSED (\$THOUSANDS)	NUMBER OF RETURNS					TAX ASSESSED (\$THOUSANDS)	NUMBER OF RETURNS					TAX ASSESSED (\$THOUSANDS)		
	JOINT				RENTERS CREDIT		TAXABLE	NUMBER OF DEPENDENTS	JOINT				RENTERS CREDIT	TAXABLE	NUMBER OF DEPENDENTS					
	ALL	JOINT	RENTERS CREDIT	TAXABLE					ALL	JOINT	RENTERS CREDIT					TAXABLE				
	ZERO AND DEFICIT	967	601	294	30	842	-813,444	109	794	209	5	345	-813,444	109						
1-5,000	6,244	429	2,450	75	1,801	1,010	2,410	1,647	1,801	49	1,030	1,796	1							
5,000-10,000	13,022	951	1,208	25	2,275	1,412	2,283	1,647	2,275	86	2,369	1,345	3							
10,000-15,000	16,563	1,132	1,557	1,342	2,608	2,765	1,557	1,342	2,608	136	1,557	1,342	17							
15,000-20,000	20,559	1,332	1,760	1,619	3,042	2,767	1,760	1,619	3,042	150	1,760	1,619	81							
20,000-25,000	24,559	1,532	2,050	1,810	3,116	3,010	2,050	1,810	3,116	166	2,050	1,810	105							
25,000-30,000	30,004	1,732	1,530	2,513	3,207	3,453	1,530	2,513	3,207	204	1,530	2,513	136							
30,000-35,000	34,004	1,932	1,350	2,258	2,730	4,010	1,350	2,258	2,730	240	1,350	2,258	167							
35,000-40,000	38,010	2,132	916	1,939	2,576	4,010	1,939	1,939	2,576	240	1,939	1,939	198							
40,000-45,000	42,010	2,332	609	1,800	2,399	4,010	1,800	1,800	2,399	240	1,800	1,800	229							
45,000-50,000	46,010	2,532	450	1,742	2,399	4,010	1,742	1,742	2,399	240	1,742	1,742	260							
50,000-55,000	50,010	2,732	313	1,459	2,135	3,453	313	1,459	2,135	240	313	1,459	291							
55,000-60,000	54,010	2,932	220	1,273	1,812	2,999	220	1,273	1,812	240	220	1,273	322							
60,000-65,000	58,010	3,132	150	1,110	1,599	2,999	150	1,110	1,599	240	150	1,110	353							
65,000-70,000	62,010	3,332	97	916	1,254	2,556	97	916	1,254	240	97	916	384							
70,000-75,000	66,010	3,532	57	808	1,064	2,999	57	808	1,064	240	57	808	415							
75,000-80,000	70,010	3,732	40	666	890	3,453	40	666	890	240	40	666	446							
80,000-85,000	74,010	3,932	24	510	720	3,453	24	510	720	240	24	510	477							
85,000-90,000	78,010	4,132	19	398	520	3,453	19	398	520	240	19	398	508							
90,000-95,000	82,010	4,332	13	297	409	3,453	13	297	409	240	13	297	539							
95,000-100,000	86,010	4,532	8	207	276	3,453	8	207	276	240	8	207	570							
100,000 AND OVER	90,010	4,732	3	170	202	3,453	3	170	202	240	3	170	601							
TOTALS	66,671	29,818	18,523	27,947	45,942	865,029	29,837	13,651	8,453	14,378	20,403	865,029	611,309							

Table 7 (continued)  
Personal Income Tax Statistics  
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS  
1980 Income Year

ADJUSTED GROSS INCOME CLASS	MODOC					MONTEREY					NAPA					
	NUMBER OF RETURNS			ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS			ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS			ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	
	ALL	JOINT	SEPARATE			ALL	JOINT	SEPARATE			ALL	JOINT	SEPARATE			
ZERO AND DEFICIT	189	49	12	-43,824	4	71	39	20	31	-8713	4	189	49	12	-43,824	4
1-500 UNDER	220	55	14	194	4	215	21	72	32	542	4	220	55	14	194	4
500-1,000 UNDER	718	74	45	1,074	31	328	25	100	50	1,007	31	718	74	45	1,074	31
1,000-15,000 UNDER	249	100	38	1,542	7	263	34	224	116	2,342	7	249	100	38	1,542	7
15,000-50,000 UNDER	234	115	37	2,494	12	206	70	133	196	2,345	12	234	115	37	2,494	12
50,000 AND OVER	105	104	44	2,031	14	255	49	133	224	2,235	14	105	104	44	2,031	14
TOTAL	2,681	1,091	493	6,844	894	3,644	1,396	1,733	2,670	11,014	894	2,681	1,091	493	6,844	894
ZERO AND DEFICIT	1,425	415	464	-821,500	149	345	179	203	195	-82,317	149	1,425	415	464	-821,500	149
1-500 UNDER	7,020	1,492	3,534	27,419	23	2,408	319	1,460	639	2,402	23	7,020	1,492	3,534	27,419	23
500-1,000 UNDER	6,749	1,158	2,821	43,327	74	2,828	427	1,371	344	7,923	74	6,749	1,158	2,821	43,327	74
1,000-15,000 UNDER	4,020	1,502	3,568	97,410	291	2,580	455	1,250	943	13,116	291	4,020	1,502	3,568	97,410	291
15,000-50,000 UNDER	9,645	3,227	3,921	64,991	304	2,519	724	1,100	1,061	20,058	304	9,645	3,227	3,921	64,991	304
50,000 AND OVER	7,483	2,435	3,737	78,641	569	2,254	1,047	1,004	1,061	20,058	569	7,483	2,435	3,737	78,641	569
TOTAL	40,000	10,000	10,000	284,881	1,013	15,013	10,000	5,000	10,000	40,000	1,013	40,000	10,000	10,000	284,881	1,013
ZERO AND DEFICIT	4,110	2,749	1,457	86,419	1,074	1,550	593	353	1,551	32,752	1,074	4,110	2,749	1,457	86,419	1,074
1-500 UNDER	3,715	2,034	1,195	34,341	1,945	1,534	1,050	351	1,534	35,317	1,945	3,715	2,034	1,195	34,341	1,945
500-1,000 UNDER	3,293	2,024	1,117	84,755	1,865	1,465	940	440	1,465	36,407	1,865	3,293	2,024	1,117	84,755	1,865
1,000-15,000 UNDER	2,036	2,425	1,173	78,443	1,081	1,243	213	213	1,243	31,688	1,081	2,036	2,425	1,173	78,443	1,081
15,000-50,000 UNDER	2,495	2,106	1,119	72,294	1,910	1,210	294	294	1,210	31,086	1,910	2,495	2,106	1,119	72,294	1,910
50,000 AND OVER	2,020	1,433	327	40,224	1,016	1,016	100	100	1,016	31,421	1,016	2,020	1,433	327	40,224	1,016
TOTAL	16,681	10,000	5,000	284,881	10,000	10,000	10,000	5,000	10,000	16,681	10,000	16,681	10,000	5,000	284,881	10,000

Table 7 (continued)  
Personal Income Tax Statistics  
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS  
1980 Income Year

ADJUSTED GROSS INCOME CLASS	NEVADA										IDAHO									
	NUMBER OF RETURNS					ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS					ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS					ADJUSTED GROSS INCOME (THOUSANDS)
	ALL	JOINT	WIFERS CREDIT	TAXABLE	NUMBER OF DEPENDENTS			ALL	JOINT	WIFERS CREDIT	TAXABLE	NUMBER OF DEPENDENTS			ALL	JOINT	WIFERS CREDIT	TAXABLE	NUMBER OF DEPENDENTS	
2100 AND DEFICIT	359	191	139	8	211	-42,802	94	8,377	3,935	3,143	356	8,755	-108,421	81,053	359	191	139	8	211	81,053
81 UNDER	1,502	272	210	40	549	1,195	0	31,183	6,464	23,087	1,640	13,778	43,949	97	1,502	272	210	40	549	97
2,000 UNDER	1,436	252	188	41	412	6,447	6	56,961	3,597	16,055	2,642	16,015	173,778	172	1,436	252	188	41	412	172
4,000 UNDER	1,350	443	407	465	380	7,730	11	52,640	8,255	25,422	28,523	23,732	208,420	614	1,350	443	407	465	380	614
6,000 UNDER	1,302	570	516	723	736	10,312	45	51,005	10,935	26,786	36,149	31,661	370,421	2,214	1,302	570	516	723	736	2,214
8,000 UNDER	1,447	647	596	871	737	13,114	81	51,764	12,538	29,938	33,636	34,627	468,933	4,682	1,447	647	596	871	737	4,682
10,000 UNDER	1,335	712	620	1,063	773	16,436	170	50,716	13,762	28,198	43,437	34,567	557,340	4,824	1,335	712	620	1,063	773	4,824
12,000 UNDER	1,278	726	616	1,055	773	15,790	171	46,333	13,853	28,059	42,360	32,305	403,213	9,181	1,278	726	616	1,055	773	9,181
14,000 UNDER	1,022	654	525	909	470	15,067	170	40,824	14,400	23,970	30,270	28,201	433,648	10,911	1,022	654	525	909	470	10,911
16,000 UNDER	934	679	526	889	421	16,223	232	36,636	15,103	18,032	33,165	29,038	418,220	12,790	934	679	526	889	421	12,790
18,000 UNDER	830	636	523	839	719	18,737	230	34,266	16,416	16,512	31,165	29,179	405,231	14,649	830	636	523	839	719	14,649
20,000 UNDER	776	655	503	750	714	16,335	275	31,840	17,439	17,783	31,106	28,705	460,326	13,229	776	655	503	750	714	13,229
22,000 UNDER	744	636	444	507	732	17,557	343	27,683	16,676	13,636	29,182	29,310	403,422	18,061	744	636	444	507	732	18,061
24,000 UNDER	534	558	405	357	403	16,881	319	27,700	16,955	8,956	27,350	29,613	492,078	16,710	534	558	405	357	403	16,710
26,000 UNDER	516	459	345	359	430	15,239	345	25,683	16,321	7,278	25,640	29,612	497,891	17,242	516	459	345	359	430	17,242
28,000 UNDER	502	444	370	459	379	16,557	353	23,635	16,642	5,019	23,739	26,695	637,733	17,740	502	444	370	459	379	17,740
30,000 UNDER	431	400	32	433	462	18,427	340	21,810	10,401	6,551	21,810	24,986	627,255	17,343	431	400	32	433	462	17,343
32,000 UNDER	321	355	46	308	436	12,736	356	22,746	17,377	3,578	20,178	25,795	660,829	18,555	321	355	46	308	436	18,555
34,000 UNDER	309	255	26	307	356	10,236	317	13,704	16,171	2,422	10,185	21,654	638,133	10,310	309	255	26	307	356	10,310
36,000 UNDER	291	269	76	251	290	9,267	290	16,759	13,268	2,189	16,765	22,014	619,754	10,661	291	269	76	251	290	10,661
38,000 UNDER	292	107	14	202	191	7,000	259	16,599	13,333	1,406	16,589	19,242	569,514	17,970	292	107	14	202	191	17,970
40,000 UNDER	324	302	75	303	307	18,227	489	29,166	26,670	2,430	29,109	39,166	1,235,194	62,134	324	302	75	303	307	62,134
42,000 UNDER	210	205	8	210	217	10,330	426	29,033	10,765	5,361	19,990	27,225	840,538	36,031	210	205	8	210	217	36,031
44,000 UNDER	134	155	11	134	413	22,556	1,873	30,216	31,630	1,057	34,157	6,036	2,000,531	23,526	134	155	11	134	413	23,526
46,000 UNDER	132	109	*	112	130	9,401	618	7,613	8,640	286	7,603	10,617	38,640	38,640	132	109	*	112	130	38,640
48,000 AND OVER	64	56	*	66	26	16,201	1,056	7,187	6,393	199	7,120	10,299	1,099,251	117,209	64	56	*	66	26	117,209
TOTALS	19,177	13,041	9,090	12,622	13,015	637,704	12,183	616,633	388,131	286,971	609,905	675,990	617,818,342	194,357	19,177	13,041	9,090	12,622	13,015	194,357
PLUMES																				
ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS					ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS					ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS					ADJUSTED GROSS INCOME (THOUSANDS)
	ALL	JOINT	WIFERS CREDIT	TAXABLE	NUMBER OF DEPENDENTS			ALL	JOINT	WIFERS CREDIT	TAXABLE	NUMBER OF DEPENDENTS			ALL	JOINT	WIFERS CREDIT	TAXABLE	NUMBER OF DEPENDENTS	
	ALL	JOINT	WIFERS CREDIT	TAXABLE	NUMBER OF DEPENDENTS			ALL	JOINT	WIFERS CREDIT	TAXABLE	NUMBER OF DEPENDENTS			ALL	JOINT	WIFERS CREDIT	TAXABLE	NUMBER OF DEPENDENTS	
2100 AND DEFICIT	783	613	303	23	532	-37,332	913	109	66	22	3	89	-5667	+	783	613	303	23	532	+
81 UNDER	4,317	742	2,612	77	992	3,070	7	559	96	327	16	153	428	+	4,317	742	2,612	77	992	+
2,000 UNDER	3,651	576	1,515	125	1,059	13,051	6	533	109	210	20	172	1,013	91	3,651	576	1,515	125	1,059	91
4,000 UNDER	3,702	811	1,021	1,165	1,216	10,532	41	523	137	228	166	316	2,896	4	3,702	811	1,021	1,165	1,216	4
6,000 UNDER	3,167	1,012	1,019	1,907	1,661	23,896	126	476	184	393	235	268	3,427	15	3,167	1,012	1,019	1,907	268	15
8,000 UNDER	3,600	1,219	1,169	1,501	1,511	27,783	197	480	218	393	213	373	4,311	28	3,600	1,219	1,169	1,501	373	28
10,000 UNDER	2,735	1,394	1,122	2,227	1,709	30,051	201	384	207	346	309	261	4,229	38	2,735	1,394	1,122	2,227	261	38
12,000 UNDER	2,546	1,312	1,059	2,230	1,509	33,101	179	300	229	353	302	280	4,922	37	2,546	1,312	1,059	2,230	280	37
14,000 UNDER	2,076	1,103	846	2,078	1,431	36,100	139	332	224	324	310	263	4,973	66	2,076	1,103	846	2,078	263	66
16,000 UNDER	2,671	1,320	876	1,931	1,486	35,187	352	303	259	341	350	312	6,196	103	2,671	1,320	876	1,931	312	103
18,000 UNDER	2,023	1,147	579	1,952	1,073	30,418	667	356	294	313	331	366	6,376	113	2,023	1,147	579	1,952	366	113
20,000 UNDER	1,972	1,302	463	1,907	2,055	61,370	677	276	230	385	222	291	3,754	113	1,972	1,302	463	1,907	291	113
22,000 UNDER	1,965	1,055	351	1,908	2,009	44,731	874	270	233	46	265	307	4,008	109	1,965	1,055	351	1,908	307	109
24,000 UNDER	2,079	1,493	299	2,750	2,016	46,461	929	232	204	56	231	256	5,000	129	2,079	1,493	299	2,750	256	129
26,000 UNDER	3,573	1,538	104	1,950	1,950	42,367	962	290	194	36	200	267	5,000	136	3,573	1,538	104	1,950	267	136
28,000 UNDER	1,522	1,339	163	1,513	1,919	64,111	1,051	201	195	31	201	284	5,022	166	1,522	1,339	163	1,513	284	166
30,000 UNDER	1,326	1,074	115	1,299	1,726	40,458	1,022	140	126	24	140	197	4,228	122	1,326	1,074	115	1,299	197	122
32,000 UNDER	1,166	1,074	108	1,166	1,513	30,466	1,040	119	116	115	119	137	3,920	115	1,166	1,074	108	1,166	137	115
34,000 UNDER	1,049	994	89	1,056	1,326	36,707	1,047	109	89	11	119	138	3,108	96	1,049	994	89	1,056	138	96
36,000 UNDER	845	679	52	845	1,100	33,969	956	70	75	101	70	100	2,801	96	845	679	52	845	100	96
38,000 UNDER	733	696	38	733	940	20,592	925	69	64	7	69	86	2,896	93	733	696	38	733	86	93
40,000 UNDER	1,313	1,113	51	1,167	1,012	57,039	2,003	121	104	7	121	128	3,124	204	1,313	1,113	51	1,167	128	204
42,000 UNDER	605	601	32	602	1,220	41,676	1,416	56	54	6	56	57	2,649	111	605	601	32	602	57	111
44,000 UNDER	3,206	1,166	38	3,206	1,463	70,200	3,275	16	37	-	82	54	3,963	200	3,206	1,166	38	3,206	54	200
46,000 UNDER	764	223	9	764	366	21,071	1,138	16	14	-	16	22	1,207	84	764	223	9	764	22	84
48,000 AND OVER	196	166	5	196	257	32,739	2,107	16	14	-	16	31	1,486	165	196	166	5	196	31	165
TOTALS	42,571	27,239	14,434	37,955	37,426	664,311	627,059	8,422	5,701	2,211	8,250	5,166	618,031	62,332	42,571	27,239	14,434	37,955	5,166	62,332

Table 7 (continued)

## Personal Income Tax Statistics

## COUNTY DATA BY ADJUSTED GROSS INCOME CLASS

1980 Income Year

ADJUSTED GROSS INCOME CLASS	RIVERSIDE						SACRAMENTO					
	NUMBER OF RETURNS			ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF DEPENDENTS	NUMBER OF RETURNS			ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF DEPENDENTS
	ALL	JOINT	RENTERS CREDIT	TAXABLE			ALL	JOINT	RENTERS CREDIT	TAXABLE		
ZERO AND DEFICIT	8,029	2,091	1,694	80	442,397	2,071	8,933	3,431	1,785	107	2,203	899
\$1 UNDER	20,748	6,298	3,517	301	1,818	6,173	31,454	9,574	20,615	471	11,181	21,024
2-5,000 UNDER	17,431	3,331	6,190	449	32,731	8,690	22,326	3,814	8,697	670	8,701	70,191
6-10,000 UNDER	19,249	6,955	7,773	5,444	98,559	10,227	23,646	6,515	10,322	2,118	8,359	110,195
11-15,000 UNDER	10,346	6,211	6,619	3,641	128,112	11,430	22,897	5,911	10,518	1,972	9,812	156,420
16-20,000 UNDER	17,147	7,060	7,799	3,029	158,039	12,556	20,350	3,925	10,251	1,455	10,712	193,157
21-25,000 UNDER	15,727	7,333	7,118	32,037	172,633	12,916	19,818	6,926	10,391	17,082	11,718	217,378
26-30,000 UNDER	12,642	7,425	12,699	12,642	165,453	12,642	19,029	6,913	9,927	17,761	12,105	266,558
31-35,000 UNDER	12,203	6,943	6,875	11,818	121,455	11,829	18,106	6,687	7,221	15,192	11,123	252,968
36-40,000 UNDER	11,450	7,059	6,814	10,637	108,357	11,450	18,387	6,735	7,226	13,426	11,289	269,401
41-45,000 UNDER	10,919	7,039	6,814	10,637	108,357	11,450	18,387	6,735	7,226	13,426	11,289	269,401
46-50,000 UNDER	9,903	7,000	6,809	9,718	207,891	11,127	13,105	6,239	1,874	13,107	12,612	279,311
51-55,000 UNDER	9,324	7,014	6,809	9,718	213,312	11,127	12,772	6,012	1,874	12,616	12,504	293,810
56-60,000 UNDER	8,910	6,809	6,809	8,910	145,910	10,910	11,565	6,079	2,253	11,283	12,291	281,335
61-65,000 UNDER	7,354	6,221	6,221	7,354	198,354	10,354	10,270	6,121	1,293	10,270	11,689	272,940
66-70,000 UNDER	6,637	5,635	1,638	6,637	191,423	6,637	9,398	7,015	1,366	9,370	10,687	272,568
71-75,000 UNDER	3,690	3,690	3,690	3,690	178,190	3,690	8,500	7,132	1,368	8,291	9,824	287,659
76-80,000 UNDER	8,910	8,910	8,910	8,910	145,910	8,910	7,257	6,800	450	7,257	8,648	239,366
81-85,000 UNDER	6,120	3,795	5,000	6,120	145,910	6,120	6,119	5,643	546	6,119	7,715	229,132
86-90,000 UNDER	3,165	3,165	3,165	3,165	129,617	3,165	5,324	4,921	443	5,324	6,456	199,077
91-95,000 UNDER	2,914	2,914	2,914	2,914	113,423	2,914	5,654	5,265	389	5,654	6,571	170,595
96-100,000 UNDER	9,019	6,318	6,318	9,019	212,328	9,019	8,385	7,023	1,366	8,385	10,010	333,440
101-105,000 UNDER	2,974	2,974	2,974	2,974	141,710	2,974	5,065	4,746	319	5,065	6,231	219,693
106-110,000 UNDER	4,916	4,916	4,916	4,916	208,310	4,916	7,043	6,716	327	7,043	8,558	311,716
111-115,000 UNDER	3,120	3,120	3,120	3,120	101,410	3,120	1,669	1,304	365	1,669	2,937	133,564
116-120,000 UNDER	1,633	1,633	1,633	1,633	408,411	1,633	4,110	1,101	304	4,110	4,733	233,124
TOTALS	239,139	131,230	63,895	189,636	919,978	256,901	319,963	150,949	119,010	226,986	231,061	458,997,830
SAN BERNARDINO												
ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS			ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF DEPENDENTS	NUMBER OF RETURNS			ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF DEPENDENTS
	ALL	JOINT	RENTERS CREDIT	TAXABLE			ALL	JOINT	RENTERS CREDIT	TAXABLE		
	ALL	JOINT	RENTERS CREDIT	TAXABLE			ALL	JOINT	RENTERS CREDIT	TAXABLE		
ZERO AND DEFICIT	132	74	32	12	- 93,210	129	8,074	2,028	1,704	35	2,734	699
\$1 UNDER	6,335	1,166	277	35	1,818	1,911	16,745	5,201	16,745	871	8,410	18,126
2-5,000 UNDER	786	156	231	11	2,656	637	22,295	3,460	6,947	784	8,201	54
6-10,000 UNDER	852	223	341	216	4,221	726	23,187	5,958	8,923	1,923	11,519	139,740
11-15,000 UNDER	716	298	375	276	3,337	619	27,789	6,710	9,976	11,764	13,112	784
16-20,000 UNDER	491	291	305	126	6,392	317	19,811	7,933	8,938	9,734	14,238	170,690
21-25,000 UNDER	409	334	304	509	6,760	297	16,384	7,804	2,308	15,209	14,989	204,134
26-30,000 UNDER	585	327	259	525	7,341	346	16,775	8,058	7,288	15,039	14,916	217,670
31-35,000 UNDER	663	380	197	622	6,847	422	16,849	8,098	6,400	13,039	14,349	222,688
36-40,000 UNDER	393	243	182	371	6,635	374	16,280	8,587	5,740	13,514	13,066	239,411
41-45,000 UNDER	301	278	187	371	7,261	310	13,840	9,213	4,617	13,615	15,922	262,982
46-50,000 UNDER	376	203	136	173	7,072	293	13,981	9,278	1,931	13,782	14,997	291,969
51-55,000 UNDER	299	254	179	229	7,806	226	13,413	10,252	3,222	13,277	14,332	302,277
56-60,000 UNDER	289	240	175	229	7,806	226	13,413	10,252	3,222	13,277	14,332	302,277
61-65,000 UNDER	210	234	150	256	6,965	160	13,083	9,927	1,931	13,277	14,332	302,277
66-70,000 UNDER	222	193	130	222	6,965	160	13,083	9,927	1,931	13,277	14,332	302,277
71-75,000 UNDER	210	160	93	209	6,965	160	13,083	9,927	1,931	13,277	14,332	302,277
76-80,000 UNDER	142	143	57	139	6,965	160	13,083	9,927	1,931	13,277	14,332	302,277
81-85,000 UNDER	139	91	56	76	2,083	100	6,292	6,094	362	6,292	7,214	109,938
86-90,000 UNDER	76	67	6	6	2,083	100	6,292	6,094	362	6,292	7,214	109,938
91-95,000 UNDER	132	135	19	132	6,912	126	7,037	7,226	592	7,037	10,718	310,686
96-100,000 UNDER	95	95	3	95	4,996	111	4,108	4,021	87	4,108	5,724	197,595
101-105,000 UNDER	172	160	7	172	10,340	234	3,015	3,076	53	3,015	3,583	308,008
106-110,000 UNDER	62	34	258	47	3,503	63	1,205	1,094	34	1,205	1,672	103,114
111-115,000 UNDER	34	34	3	34	7,634	29	1,118	1,032	34	1,118	1,672	215,088
TOTALS	8,869	4,616	3,173	5,817	91,961	9,924	308,964	160,722	182,234	212,935	285,243	658,991,950

FOOTNOTES FOLLOW THIS SECTION.

Personal Income Tax Statistics

COUNTY DATA BY ADJUSTED GROSS INCOME CLASS

1980 Income Year

ADJUSTED GROSS INCOME CLASS	SAN DIEGO						SAN FRANCISCO					
	NUMBER OF RETURNS			TAXABLE	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS			TAXABLE	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT				ALL	JOINT	RENTERS CREDIT			
ZERO AND DEFICIT	12,352	3,577	4,928	243	-827,203	824	4,003	940	2,257	129	-921,249	824
1-100 UNDER	63,173	10,779	30,653	1,865	43,462	82	37,954	3,570	28,329	916	19,221	89
100-200 UNDER	36,001	21,612	17,499	1,574	161,742	113	26,649	2,605	12,225	1,275	79,276	79
200-300 UNDER	17,430	10,705	25,954	1,355	205,071	335	28,420	2,756	15,429	6,003	137,250	317
300-400 UNDER	55,411	40,164	20,213	3,030	302,741	2,313	38,091	3,404	15,005	2,250	122,074	1,205
400-500 UNDER	51,416	14,362	27,462	3,445	463,871	3,437	35,279	4,233	15,874	9,749	233,039	2,448
500-600 UNDER	42,734	16,045	25,737	3,131	517,235	5,453	34,008	4,057	16,749	9,972	286,713	4,317
600-700 UNDER	41,681	16,765	24,555	2,724	532,967	2,451	34,524	4,911	16,431	10,032	321,617	6,186
700-800 UNDER	35,027	16,009	27,521	2,507	530,303	8,377	22,709	3,163	10,163	7,077	339,863	8,377
800-900 UNDER	35,027	16,009	27,521	2,507	530,303	8,377	22,709	3,163	10,163	7,077	339,863	8,377
900-1,000 UNDER	35,027	16,009	27,521	2,507	530,303	8,377	22,709	3,163	10,163	7,077	339,863	8,377
1,000-1,500 UNDER	35,027	16,009	27,521	2,507	530,303	8,377	22,709	3,163	10,163	7,077	339,863	8,377
1,500-2,000 UNDER	35,027	16,009	27,521	2,507	530,303	8,377	22,709	3,163	10,163	7,077	339,863	8,377
2,000-2,500 UNDER	35,027	16,009	27,521	2,507	530,303	8,377	22,709	3,163	10,163	7,077	339,863	8,377
2,500-3,000 UNDER	35,027	16,009	27,521	2,507	530,303	8,377	22,709	3,163	10,163	7,077	339,863	8,377
3,000-3,500 UNDER	35,027	16,009	27,521	2,507	530,303	8,377	22,709	3,163	10,163	7,077	339,863	8,377
3,500-4,000 UNDER	35,027	16,009	27,521	2,507	530,303	8,377	22,709	3,163	10,163	7,077	339,863	8,377
4,000-4,500 UNDER	35,027	16,009	27,521	2,507	530,303	8,377	22,709	3,163	10,163	7,077	339,863	8,377
4,500-5,000 UNDER	35,027	16,009	27,521	2,507	530,303	8,377	22,709	3,163	10,163	7,077	339,863	8,377
5,000-5,500 UNDER	35,027	16,009	27,521	2,507	530,303	8,377	22,709	3,163	10,163	7,077	339,863	8,377
5,500-6,000 UNDER	35,027	16,009	27,521	2,507	530,303	8,377	22,709	3,163	10,163	7,077	339,863	8,377
6,000-6,500 UNDER	35,027	16,009	27,521	2,507	530,303	8,377	22,709	3,163	10,163	7,077	339,863	8,377
6,500-7,000 UNDER	35,027	16,009	27,521	2,507	530,303	8,377	22,709	3,163	10,163	7,077	339,863	8,377
7,000-7,500 UNDER	35,027	16,009	27,521	2,507	530,303	8,377	22,709	3,163	10,163	7,077	339,863	8,377
7,500-8,000 UNDER	35,027	16,009	27,521	2,507	530,303	8,377	22,709	3,163	10,163	7,077	339,863	8,377
8,000-8,500 UNDER	35,027	16,009	27,521	2,507	530,303	8,377	22,709	3,163	10,163	7,077	339,863	8,377
8,500-9,000 UNDER	35,027	16,009	27,521	2,507	530,303	8,377	22,709	3,163	10,163	7,077	339,863	8,377
9,000-9,500 UNDER	35,027	16,009	27,521	2,507	530,303	8,377	22,709	3,163	10,163	7,077	339,863	8,377
9,500-10,000 UNDER	35,027	16,009	27,521	2,507	530,303	8,377	22,709	3,163	10,163	7,077	339,863	8,377
10,000 AND OVER	35,027	16,009	27,521	2,507	530,303	8,377	22,709	3,163	10,163	7,077	339,863	8,377
TOTALS	710,142	312,137	294,428	423,935	817,340,912	8359,743	356,031	90,924	197,097	254,743	84,143,581	8359,663
SAN LUIS OBISPO												
ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS			TAXABLE	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS			TAXABLE	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT				ALL	JOINT	RENTERS CREDIT			
	ALL	JOINT	RENTERS CREDIT				ALL	JOINT	RENTERS CREDIT			
ZERO AND DEFICIT	1,547	787	642	34	-827,321	881	1,075	549	595	38	-89,920	845
1-100 UNDER	16,149	2,640	1,645	222	8,116	23	9,055	1,021	3,968	138	4,259	4
100-200 UNDER	12,404	1,415	1,050	265	31,443	17	5,222	874	2,527	178	17,788	10
200-300 UNDER	1,459	753	6,655	3,149	32,231	90	5,242	1,075	2,634	1,075	26,091	32
300-400 UNDER	2,058	2,058	6,253	8,219	45,904	329	4,894	3,397	2,437	2,784	32,862	175
400-500 UNDER	2,187	4,112	4,112	4,647	79,542	345	4,346	1,643	2,270	2,284	35,928	292
500-600 UNDER	3,187	3,187	3,187	3,187	98,422	1,923	3,772	1,717	1,923	3,138	41,282	419
600-700 UNDER	3,024	3,024	3,024	3,024	91,453	1,911	3,556	1,790	1,652	3,071	43,338	330
700-800 UNDER	3,024	3,024	3,024	3,024	91,453	1,911	3,556	1,790	1,652	3,071	43,338	330
800-900 UNDER	3,024	3,024	3,024	3,024	91,453	1,911	3,556	1,790	1,652	3,071	43,338	330
900-1,000 UNDER	3,024	3,024	3,024	3,024	91,453	1,911	3,556	1,790	1,652	3,071	43,338	330
1,000-1,500 UNDER	3,024	3,024	3,024	3,024	91,453	1,911	3,556	1,790	1,652	3,071	43,338	330
1,500-2,000 UNDER	3,024	3,024	3,024	3,024	91,453	1,911	3,556	1,790	1,652	3,071	43,338	330
2,000-2,500 UNDER	3,024	3,024	3,024	3,024	91,453	1,911	3,556	1,790	1,652	3,071	43,338	330
2,500-3,000 UNDER	3,024	3,024	3,024	3,024	91,453	1,911	3,556	1,790	1,652	3,071	43,338	330
3,000-3,500 UNDER	3,024	3,024	3,024	3,024	91,453	1,911	3,556	1,790	1,652	3,071	43,338	330
3,500-4,000 UNDER	3,024	3,024	3,024	3,024	91,453	1,911	3,556	1,790	1,652	3,071	43,338	330
4,000-4,500 UNDER	3,024	3,024	3,024	3,024	91,453	1,911	3,556	1,790	1,652	3,071	43,338	330
4,500-5,000 UNDER	3,024	3,024	3,024	3,024	91,453	1,911	3,556	1,790	1,652	3,071	43,338	330
5,000-5,500 UNDER	3,024	3,024	3,024	3,024	91,453	1,911	3,556	1,790	1,652	3,071	43,338	330
5,500-6,000 UNDER	3,024	3,024	3,024	3,024	91,453	1,911	3,556	1,790	1,652	3,071	43,338	330
6,000-6,500 UNDER	3,024	3,024	3,024	3,024	91,453	1,911	3,556	1,790	1,652	3,071	43,338	330
6,500-7,000 UNDER	3,024	3,024	3,024	3,024	91,453	1,911	3,556	1,790	1,652	3,071	43,338	330
7,000-7,500 UNDER	3,024	3,024	3,024	3,024	91,453	1,911	3,556	1,790	1,652	3,071	43,338	330
7,500-8,000 UNDER	3,024	3,024	3,024	3,024	91,453	1,911	3,556	1,790	1,652	3,071	43,338	330
8,000-8,500 UNDER	3,024	3,024	3,024	3,024	91,453	1,911	3,556	1,790	1,652	3,071	43,338	330
8,500-9,000 UNDER	3,024	3,024	3,024	3,024	91,453	1,911	3,556	1,790	1,652	3,071	43,338	330
9,000-9,500 UNDER	3,024	3,024	3,024	3,024	91,453	1,911	3,556	1,790	1,652	3,071	43,338	330
9,500-10,000 UNDER	3,024	3,024	3,024	3,024	91,453	1,911	3,556	1,790	1,652	3,071	43,338	330
10,000 AND OVER	3,024	3,024	3,024	3,024	91,453	1,911	3,556	1,790	1,652	3,071	43,338	330
TOTALS	133,931	40,334	50,445	80,272	82,225,289	844,834	59,293	29,884	24,977	36,537	8939,433	828,227

Table 7 (continued)<sup>†</sup>  
Personal Income Tax Statistics  
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS  
1980 Income Year

Table 7 (continued)  
Personal Income Tax Statistics  
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS  
1980 Income Year

ADJUSTED GROSS INCOME CLASS	SHASTA						SIERRA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS			NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT			
ZERO AND SPECIFIC	744	467	308	13	310	- 87,483	64	22	16	5	11	- 682	61
11 UNDER	4,749	3,036	1,129	94	1,548	2,798	17	103	17	52	9	74	6
2,000 UNDER	3,408	1,477	1,011	101	1,345	10,239	20	72	17	29	19	222	4
4,000 UNDER	3,461	1,404	1,302	101	1,407	16,308	25	84	25	34	34	417	1
6,000 UNDER	3,332	1,301	1,430	101	1,430	21,224	30	95	38	33	44	646	3
8,000 UNDER	2,499	1,411	1,335	1,337	1,355	26,927	35	87	32	28	33	776	7
10,000 UNDER	2,723	1,508	1,147	2,243	1,999	38,434	245	79	32	27	74	545	10
12,000 UNDER	2,333	1,429	934	2,116	1,907	35,510	332	64	37	27	50	533	10
14,000 UNDER	2,139	1,438	603	2,028	1,852	32,558	429	64	43	27	30	967	15
16,000 UNDER	2,052	1,509	677	2,028	1,939	30,559	510	54	38	22	32	916	18
18,000 UNDER	1,834	1,505	947	1,874	2,095	36,727	604	63	49	28	50	1,199	24
20,000 UNDER	1,816	1,514	901	1,891	2,082	40,215	754	66	48	24	62	1,302	30
22,000 UNDER	1,481	1,424	367	1,668	2,057	38,434	778	64	40	24	61	1,011	31
24,000 UNDER	1,559	1,370	297	1,544	1,918	38,434	843	68	43	23	63	1,196	31
26,000 UNDER	1,338	1,225	197	1,351	1,779	36,831	866	73	21	3	20	621	36
28,000 UNDER	1,181	1,051	134	1,140	1,668	33,084	833	23	22	3	16	665	37
30,000 UNDER	814	555	94	813	1,422	28,331	760	22	19	9	29	480	38
32,000 UNDER	724	724	64	724	1,014	26,114	759	20	18	9	20	457	22
34,000 UNDER	641	641	52	641	859	24,100	737	18	16	9	18	430	20
36,000 UNDER	572	572	42	572	681	19,519	650	12	12	4	14	442	15
38,000 UNDER	508	508	29	508	551	15,947	562	9	9	4	9	353	13
40,000 UNDER	430	354	29	430	429	13,717	486	15	14	4	15	429	27
42,000 UNDER	380	380	18	380	372	12,450	430	10	10	4	10	472	22
44,000 UNDER	332	332	20	332	307	11,307	380	7	7	4	7	309	21
46,000 UNDER	287	287	10	287	271	10,239	332	6	6	4	6	287	20
48,000 UNDER	245	245	5	245	225	9,617	284	5	5	4	5	189	18
50,000 UNDER	207	207	4	207	181	8,612	245	4	4	4	4	166	16
52,000 UNDER	181	181	3	181	155	7,542	207	3	3	4	3	143	14
54,000 UNDER	158	158	2	158	127	6,570	177	2	2	4	2	111	11
56,000 UNDER	138	138	1	138	101	5,577	143	1	1	4	1	88	8
58,000 UNDER	118	118	0	118	75	4,574	118	0	0	4	0	68	6
60,000 UNDER	100	100	0	100	50	3,571	100	0	0	4	0	48	4
62,000 UNDER	82	82	0	82	25	2,568	82	0	0	4	0	28	2
64,000 UNDER	64	64	0	64	10	1,565	64	0	0	4	0	8	0
66,000 UNDER	46	46	0	46	5	572	46	0	0	4	0	0	0
68,000 UNDER	28	28	0	28	2	284	28	0	0	4	0	0	0
70,000 UNDER	10	10	0	10	1	142	10	0	0	4	0	0	0
72,000 UNDER	0	0	0	0	0	0	0	0	0	4	0	0	0
74,000 UNDER	0	0	0	0	0	0	0	0	0	4	0	0	0
76,000 UNDER	0	0	0	0	0	0	0	0	0	4	0	0	0
78,000 UNDER	0	0	0	0	0	0	0	0	0	4	0	0	0
80,000 UNDER	0	0	0	0	0	0	0	0	0	4	0	0	0
82,000 UNDER	0	0	0	0	0	0	0	0	0	4	0	0	0
84,000 UNDER	0	0	0	0	0	0	0	0	0	4	0	0	0
86,000 UNDER	0	0	0	0	0	0	0	0	0	4	0	0	0
88,000 UNDER	0	0	0	0	0	0	0	0	0	4	0	0	0
90,000 UNDER	0	0	0	0	0	0	0	0	0	4	0	0	0
92,000 UNDER	0	0	0	0	0	0	0	0	0	4	0	0	0
94,000 UNDER	0	0	0	0	0	0	0	0	0	4	0	0	0
96,000 UNDER	0	0	0	0	0	0	0	0	0	4	0	0	0
98,000 UNDER	0	0	0	0	0	0	0	0	0	4	0	0	0
100,000 UNDER	0	0	0	0	0	0	0	0	0	4	0	0	0
102,000 UNDER	0	0	0	0	0	0	0	0	0	4	0	0	0
104,000 UNDER	0	0	0	0	0	0	0	0	0	4	0	0	0
106,000 UNDER	0	0	0	0	0	0	0	0	0	4	0	0	0
108,000 UNDER	0	0	0	0	0	0	0	0	0	4	0	0	0
110,000 UNDER	0	0	0	0	0	0	0	0	0	4	0	0	0
112,000 UNDER	0	0	0	0	0	0	0	0	0	4	0	0	0
114,000 UNDER	0	0	0	0	0	0	0	0	0	4	0	0	0
116,000 UNDER	0	0	0	0	0	0	0	0	0	4	0	0	0
118,000 UNDER	0	0	0	0	0	0	0	0	0	4	0	0	0
120,000 UNDER	0	0	0	0	0	0	0	0	0	4	0	0	0
122,000 UNDER	0	0	0	0	0	0	0	0	0	4	0	0	0
124,000 UNDER	0	0	0	0	0	0	0	0	0	4	0	0	0
126,000 UNDER	0	0	0	0	0	0	0	0	0	4	0	0	0
128,000 UNDER	0	0	0	0	0	0	0	0	0	4	0	0	0
130,000 UNDER	0	0	0	0	0	0	0	0	0	4	0	0	0
132,000 UNDER	0	0	0	0	0	0	0	0	0	4	0	0	0
134,000 UNDER	0	0	0	0	0	0	0	0	0	4	0	0	0
136,000 UNDER	0	0	0	0	0	0	0	0	0	4	0	0	0
138,000 UNDER	0	0	0	0	0	0	0	0	0	4	0	0	0
140,000 UNDER	0	0	0	0	0	0	0	0	0	4	0	0	0
142,000 UNDER	0	0	0	0	0	0	0	0	0	4	0	0	0
144,000 UNDER	0	0	0	0	0	0	0	0	0	4	0	0	0
146,000 UNDER	0	0	0	0	0	0	0	0	0	4	0	0	0
148,000 UNDER	0	0	0	0	0	0	0	0	0	4	0	0	0
150,000 UNDER	0	0	0	0	0	0	0	0	0	4	0	0	0
152,000 UNDER	0	0	0	0	0	0	0	0	0	4	0	0	0
154,000 UNDER	0	0	0	0	0	0	0	0	0	4	0	0	0
156,000 UNDER	0	0	0	0	0	0	0	0	0	4	0	0	0
158,000 UNDER	0	0	0	0	0	0	0	0	0	4	0	0	0
160,000 UNDER	0	0	0	0	0	0	0	0	0	4	0	0	0
162,000 UNDER	0	0	0	0	0	0	0	0	0	4	0	0	0
164,000 UNDER	0	0	0	0	0	0	0	0	0	4	0	0	0
166,000 UNDER	0	0	0	0	0	0	0	0	0	4	0	0	0
168,000 UNDER	0	0	0	0	0	0	0	0	0	4	0	0	0
170,000 UNDER	0	0	0	0	0	0	0	0	0	4	0	0	0
172,000 UNDER	0	0	0	0	0	0	0	0	0	4	0	0	0
174,000 UNDER	0	0	0	0	0	0	0	0	0	4	0	0	0
176,000 UNDER	0	0	0	0	0	0	0	0	0	4	0	0	0
178,000 UNDER	0	0	0	0	0	0	0	0	0	4	0	0	0
180,000 UNDER	0	0	0	0	0	0	0	0	0	4	0	0	0
182,000 UNDER	0	0	0	0	0	0	0	0	0	4	0	0	0
184,000 UNDER	0	0	0	0	0	0	0	0	0	4	0	0	0
186,000 UNDER	0	0	0	0	0	0	0	0	0	4	0	0	0
188,000 UNDER	0	0	0	0	0								

Table 7 (continued)<sup>†</sup>  
Personal Income Tax Statistics  
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS  
1980 Income Year

[illegible]

Table 7 (continued)  
Personal Income Tax Statistics  
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS

1980 Income Year

ADJUSTED GROSS INCOME CLASS	TRINITY						TULARE					
	NUMBER OF RETURNS			ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS			ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)		
	JOINT		RENTERS CREDIT			JOINT		RENTERS CREDIT			TAXABLE	
	ALL	JOINT				ALL	JOINT					
ZERO AND DEFICIT	88	42	21	3	44	1,323	719	438	40	1,079	-924,401	928
1 UNDER	336	87	174	5	121	7,493	1,564	4,311	123	2,028	4,772	5
2-999 UNDER	322	66	128	3	120	6,354	1,314	2,237	154	5,449	19,312	40
10-1999 UNDER	260	139	161	77	184	7,273	2,252	2,897	1,914	5,990	36,539	100
20-2999 UNDER	291	146	102	122	142	6,011	2,489	2,874	3,123	6,543	47,402	100
30-3999 UNDER	312	169	119	120	240	6,395	3,021	2,893	2,643	6,462	37,522	128
40-4999 UNDER	270	180	90	201	214	5,519	3,035	2,370	4,517	6,734	68,424	505
50-5999 UNDER	224	149	72	170	133	4,049	3,059	2,810	6,345	6,013	33,189	802
60-6999 UNDER	276	183	79	201	182	6,078	2,044	1,553	3,971	3,169	41,348	704
70-7999 UNDER	194	136	62	137	171	3,844	2,778	3,294	3,793	4,606	43,406	993
80-8999 UNDER	196	139	57	189	155	3,393	2,635	1,027	3,264	4,277	44,391	1,403
90-9999 UNDER	153	134	60	147	171	3,143	2,615	768	3,135	4,171	44,402	1,224
100-1999 UNDER	42	17	11	10	216	2,742	2,343	537	2,744	3,424	47,425	1,209
200-2999 UNDER	123	114	19	120	147	2,549	2,027	468	2,261	2,854	36,657	1,219
300-3999 UNDER	119	189	24	114	151	2,101	1,658	274	2,024	2,639	55,752	1,262
400-4999 UNDER	102	94	20	102	142	1,944	1,623	217	1,719	2,330	50,529	1,218
500-5999 UNDER	81	38	7	81	97	1,454	1,349	131	1,454	1,904	40,004	1,199
600-6999 UNDER	62	57	11	62	82	1,156	1,073	74	1,153	1,403	36,024	1,097
700-7999 UNDER	53	52	1	52	55	1,052	953	24	1,052	1,400	30,028	1,051
800-8999 UNDER	32	30	2	32	38	746	717	41	743	1,056	28,238	813
900-9999 UNDER	19	19	0	19	31	399	376	32	399	732	21,119	807
1000-19999 UNDER	53	49	4	53	63	2,250	1,113	62	1,197	1,500	50,658	1,933
2000-29999 UNDER	24	22	3	24	29	1,163	896	24	1,427	1,518	32,995	1,945
3000-39999 UNDER	42	40	6	42	62	2,634	1,307	97	1,420	1,821	85,076	4,728
4000-49999 UNDER	3	3	0	3	48	655	446	9	648	814	16,233	2,714
5000-59999 UNDER	11	11	0	11	12	2,004	1,973	18	643	313	72,748	4,661
TOTAL	3,324	2,422	1,208	2,447	3,334	78,036	45,154	26,823	49,249	41,168	91,196,457	933,292
ADJUSTED GROSS INCOME CLASS	TULARE						VENTURA					
	NUMBER OF RETURNS			ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS			ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)		
	JOINT		RENTERS CREDIT			JOINT		RENTERS CREDIT			TAXABLE	
	ALL	JOINT				ALL	JOINT					
ZERO AND DEFICIT	265	139	78	6	133	1,438	999	782	47	1,327	-921,798	958
1 UNDER	1,197	229	449	3	323	10,912	3,047	6,699	193	3,332	11,199	14
2-999 UNDER	1,071	226	433	33	319	9,314	1,682	5,47	3,448	5,222	42,448	34
10-1999 UNDER	1,058	293	428	270	379	10,977	2,989	3,845	4,813	6,861	72,848	134
20-2999 UNDER	1,041	392	464	330	455	10,530	7,230	8,113	7,918	9,421	86,438	304
30-3999 UNDER	971	444	397	637	523	12,914	6,314	6,404	7,548	10,949	116,780	801
40-4999 UNDER	892	493	357	729	379	11,748	6,373	6,033	9,714	10,792	129,244	1,237
50-5999 UNDER	787	447	293	544	347	10,180	6,334	5,444	8,729	10,754	139,319	1,824
60-6999 UNDER	736	492	253	698	507	11,050	6,402	6,279	8,591	9,810	139,640	2,092
70-7999 UNDER	624	499	216	643	552	11,409	6,454	5,663	8,278	9,514	144,334	2,541
80-8999 UNDER	419	445	180	599	555	9,251	6,992	3,345	7,892	9,551	164,450	2,934
90-9999 UNDER	349	440	152	536	540	11,837	6,044	2,899	7,894	9,724	149,100	3,401
1000-19999 UNDER	307	432	111	507	500	11,455	6,494	2,537	7,410	9,629	173,242	3,411
2000-29999 UNDER	490	426	101	488	523	12,223	7,158	1,961	7,275	9,544	183,038	4,829
3000-39999 UNDER	397	353	54	392	423	10,784	5,718	1,591	6,964	9,332	189,216	4,357
4000-49999 UNDER	318	302	53	339	376	9,610	5,322	1,247	6,442	8,807	187,441	4,577
50-5999 UNDER	292	270	35	292	355	9,030	5,137	979	5,808	8,021	188,448	4,834
60-6999 UNDER	258	250	27	242	311	8,511	4,914	731	5,211	7,453	172,490	4,800
70-7999 UNDER	183	172	23	168	164	6,451	4,613	501	4,834	6,036	189,232	4,784
80-8999 UNDER	145	135	19	163	142	5,383	4,777	483	4,063	6,036	190,404	4,688
90-9999 UNDER	111	109	11	111	120	4,330	3,587	337	3,542	5,232	139,749	4,370
1000-19999 UNDER	221	202	21	220	287	9,371	6,442	509	7,010	10,139	297,847	10,138
2000-29999 UNDER	185	98	7	100	114	6,442	4,972	271	6,343	8,404	265,433	7,803
3000-39999 UNDER	213	192	7	213	216	12,599	6,465	340	8,636	11,212	480,713	18,809
4000-49999 UNDER	40	45	4	40	67	4,162	4,293	52	1,400	7,125	119,185	7,224
5000-59999 UNDER	34	29	0	34	32	5,102	1,194	34	1,191	1,548	224,810	18,467
TOTAL	11,219	7,583	4,356	8,590	9,149	208,841	107,040	47,355	145,244	174,517	43,994,475	411,243

Table 7 (continued)  
Personal Income Tax Statistics  
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS  
1980 Income Year

ADJUSTED GROSS INCOME CLASS	YOLO						YUBA							
	NUMBER OF RETURNS			TAX ASSESSED (THOUSANDS)	ADJUSTED GROSS INCOME (THOUSANDS)	NUMBER OF DEPENDENTS	NUMBER OF RETURNS			TAX ASSESSED (THOUSANDS)	ADJUSTED GROSS INCOME (THOUSANDS)	NUMBER OF DEPENDENTS		
	JOINT		RENTERS CREDIT				TAXABLE	ALL	JOINT				RENTERS CREDIT	TAXABLE
	ALL													
ZERO AND DEFICIT	588	269	295	824	-83,000	329	298	145	143	811	-82,640	189		
\$1 UNDER	9,433	833	9,832	34	1,751	1,062	2,007	470	34	1,078	478	728		
2,000 UNDER	6,463	137	2,312	6	13,189	1,062	1,381	319	50	6,192	3	755		
4,000 UNDER	3,757	707	1,959	34	18,702	1,062	1,824	599	442	7,874	32	973		
6,000 UNDER	3,244	910	1,713	134	22,883	1,068	1,638	640	431	10,031	39	1,172		
8,000 UNDER	2,846	928	1,459	208	26,578	1,053	1,283	671	514	11,816	45	1,148		
10,000 UNDER	2,623	1,030	1,419	320	28,853	2,219	1,104	684	433	12,177	58	1,149		
12,000 UNDER	2,379	1,055	1,210	438	30,860	2,663	948	610	354	12,316	101	1,010		
14,000 UNDER	2,057	1,009	972	515	31,778	1,702	737	519	232	11,063	139	789		
16,000 UNDER	1,809	1,078	788	552	32,457	1,702	739	510	232	12,348	139	864		
18,000 UNDER	1,689	1,022	679	485	32,809	1,466	614	450	169	11,681	194	772		
20,000 UNDER	1,704	1,133	571	768	35,753	1,466	588	474	167	12,174	227	692		
22,000 UNDER	1,455	1,078	465	777	36,113	1,504	478	395	97	10,921	229	583		
24,000 UNDER	1,400	1,018	317	822	36,788	1,598	488	372	75	10,262	247	554		
26,000 UNDER	1,388	965	233	813	36,823	1,593	388	316	56	10,269	247	554		
28,000 UNDER	1,388	901	157	812	36,823	1,522	374	309	43	9,454	288	304		
30,000 UNDER	955	823	128	855	36,829	1,342	252	241	29	7,829	288	283		
32,000 UNDER	742	777	97	791	36,817	946	209	197	19	6,888	288	283		
34,000 UNDER	726	674	64	812	36,381	912	192	190	7	5,320	172	193		
36,000 UNDER	667	624	46	822	36,437	896	116	109	8	4,287	148	148		
38,000 UNDER	528	473	46	734	20,267	645	105	100	6	6,096	161	167		
40,000 UNDER	1,047	931	68	1,794	36,795	1,174	166	160	10	7,403	264	264		
42,000 UNDER	674	674	24	1,371	31,994	542	185	185	8	5,895	222	222		
44,000 UNDER	1,121	1,022	46	1,406	36,299	1,466	150	136	7	5,719	461	124		
46,000 UNDER	355	329	18	2,819	36,437	526	60	33	3	3,474	260	31		
48,000 UNDER	223	250	11	4,431	36,199	290	33	30	8	3,416	478	17		
TOTALS	64,559	28,764	38,955	126,229	874,642	33,857	13,460	8,717	5,759	620,722	84,489	13,809		
ADJUSTED GROSS INCOME CLASS	UNALLOCATED						RESIDENT-OUT-OF-STATE-ADDRESS							
	NUMBER OF RETURNS			TAX ASSESSED (THOUSANDS)	ADJUSTED GROSS INCOME (THOUSANDS)	NUMBER OF DEPENDENTS	NUMBER OF RETURNS			TAX ASSESSED (THOUSANDS)	ADJUSTED GROSS INCOME (THOUSANDS)	NUMBER OF DEPENDENTS		
	JOINT		RENTERS CREDIT				TAXABLE	ALL	JOINT				RENTERS CREDIT	TAXABLE
	ALL													
ZERO AND DEFICIT	1,578	453	366	813	-810,579	1,143	1,208	558	265	811	-811,069	824		
\$1 UNDER	5,967	802	5,036	395	1,653	2,754	5,227	775	1,023	5,219	1,523	1,523		
2,000 UNDER	5,129	813	2,079	432	15,899	2,448	7,025	1,021	2,497	21,789	17	2,450		
4,000 UNDER	3,419	996	2,287	63	27,130	2,448	7,403	1,240	3,194	36,994	75	3,079		
6,000 UNDER	3,740	1,102	2,348	283	33,110	2,448	6,490	1,478	3,234	46,866	267	3,607		
8,000 UNDER	3,025	1,148	2,198	294	36,289	4,166	6,016	1,776	3,213	54,181	456	3,759		
10,000 UNDER	3,222	1,023	2,102	384	38,321	3,754	5,227	1,789	2,970	57,350	672	3,664		
12,000 UNDER	2,632	950	1,548	477	36,116	2,948	4,625	1,893	2,544	40,489	894	3,216		
14,000 UNDER	2,114	861	1,213	503	31,472	2,230	3,980	1,446	2,131	39,614	1,081	2,821		
16,000 UNDER	1,949	619	1,052	519	30,309	1,466	3,520	1,404	1,016	39,931	1,234	2,564		
18,000 UNDER	1,498	670	819	659	28,447	1,466	3,193	1,571	1,551	40,426	1,163	2,379		
20,000 UNDER	1,424	702	553	723	29,882	1,427	2,896	1,507	1,378	40,751	1,513	2,250		
22,000 UNDER	1,240	464	585	755	29,108	1,472	2,483	1,562	1,073	39,709	1,554	2,554		
24,000 UNDER	1,049	827	423	844	26,194	1,243	2,345	1,453	940	30,511	1,468	1,943		
26,000 UNDER	913	539	389	788	26,485	1,127	2,019	1,367	788	24,981	1,514	1,943		
28,000 UNDER	800	571	302	701	25,193	883	1,703	1,187	511	19,611	1,478	1,478		
30,000 UNDER	669	495	212	658	25,899	658	1,524	1,026	510	17,550	1,494	1,397		
32,000 UNDER	555	439	162	555	26,569	485	1,301	1,000	327	16,233	1,455	1,397		
34,000 UNDER	520	420	139	487	13,202	487	1,201	988	329	14,831	1,433	1,236		
36,000 UNDER	479	359	125	479	17,696	368	1,002	825	263	12,000	1,409	1,409		
38,000 UNDER	374	356	72	473	17,696	318	916	703	220	10,001	1,409	1,409		
40,000 UNDER	332	218	144	484	35,423	1,100	1,983	1,568	314	31,137	1,474	1,474		
42,000 UNDER	486	508	86	481	26,614	812	2,276	1,269	314	40,309	1,474	1,474		
44,000 UNDER	1,320	1,335	161	1,516	39,610	2,202	3,081	2,423	484	107,241	1,474	1,474		
46,000 UNDER	495	431	35	636	42,493	797	976	762	122	84,011	1,474	1,474		
48,000 UNDER	340	470	32	540	46,427	671	1,686	1,179	109	62,466	1,474	1,474		
TOTALS	50,210	18,524	22,450	82,703	874,642	44,248	80,933	34,191	32,783	81,027	884,726	54,329		

Table 7 (continued)†

**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**

1980 Income Year

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ADJUSTED GROSS INCOME CLASS	NONRESIDENT						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	10,926	6,900	553	140	9,075	- 856,101	8400
\$1 UNDER 2,000	26,080	10,312	2,636	13,041	14,442	29,472	170
2,000 UNDER 4,000	28,919	10,967	5,325	16,164	15,936	85,814	277
4,000 UNDER 6,000	22,553	9,773	6,229	16,240	14,047	111,602	521
6,000 UNDER 8,000	17,246	8,656	5,547	13,190	12,218	119,863	851
8,000 UNDER 10,000	13,360	7,496	4,506	11,304	10,606	119,615	1,102
10,000 UNDER 12,000	10,207	6,173	3,553	9,440	8,799	111,851	1,289
12,000 UNDER 14,000	8,142	5,242	2,846	7,745	7,152	105,432	1,494
14,000 UNDER 16,000	6,395	4,358	2,000	6,126	6,077	95,678	1,546
16,000 UNDER 18,000	5,251	3,005	1,701	5,094	5,172	89,121	1,630
18,000 UNDER 20,000	4,171	3,131	1,201	4,044	4,518	79,121	1,554
20,000 UNDER 22,000	3,541	2,753	890	3,451	3,879	74,208	1,611
22,000 UNDER 24,000	2,859	2,314	701	2,797	3,062	65,678	1,527
24,000 UNDER 26,000	2,333	1,914	478	2,285	2,689	58,179	1,458
26,000 UNDER 28,000	1,957	1,645	381	1,920	2,214	52,788	1,384
28,000 UNDER 30,000	1,592	1,375	270	1,575	1,943	46,108	1,305
30,000 UNDER 32,000	1,336	1,149	201	1,317	1,600	41,383	1,253
32,000 UNDER 34,000	1,098	942	156	1,083	1,276	36,184	1,183
34,000 UNDER 36,000	961	842	120	948	1,201	33,633	1,155
36,000 UNDER 38,000	751	642	89	744	924	27,797	1,022
38,000 UNDER 40,000	616	543	71	603	703	24,000	886
40,000 UNDER 45,000	1,129	981	109	1,115	1,325	47,734	1,958
45,000 UNDER 50,000	760	655	62	756	911	36,001	1,698
50,000 UNDER 75,000	1,670	1,422	78	1,658	2,050	99,450	5,775
75,000 UNDER 100,000	536	445	15	533	670	45,897	3,370
100,000 AND OVER	681	540	18	600	841	154,091	15,562
TOTALS	175,070	94,975	39,904	124,017	134,130	\$1,734,599	\$51,981
ADJUSTED GROSS INCOME CLASS	STATE TOTALS						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	125,349	55,946	50,481	3,657	79,256	- \$1,126,510	86,699
\$1 UNDER 2,000	858,655	119,409	519,677	32,556	264,775	585,022	1,167
2,000 UNDER 4,000	728,627	98,933	272,545	42,099	264,921	2,196,364	2,135
4,000 UNDER 6,000	746,275	137,033	330,925	255,051	371,524	3,727,263	7,480
6,000 UNDER 8,000	708,989	173,105	353,401	421,517	460,489	4,955,443	27,080
8,000 UNDER 10,000	669,274	194,413	353,841	380,221	486,787	6,018,279	48,035
10,000 UNDER 12,000	634,300	205,420	344,077	547,421	486,320	6,967,703	79,366
12,000 UNDER 14,000	575,664	207,450	309,939	536,095	457,724	7,469,669	108,663
14,000 UNDER 16,000	505,709	206,635	261,293	481,235	421,557	7,575,328	130,874
16,000 UNDER 18,000	453,016	210,459	220,706	437,993	402,037	7,693,647	150,615
18,000 UNDER 20,000	419,785	218,628	189,267	410,142	396,945	7,970,812	171,624
20,000 UNDER 22,000	390,959	225,328	157,615	384,877	390,707	8,205,494	189,449
22,000 UNDER 24,000	358,362	228,191	127,524	354,147	379,096	8,236,301	200,074
24,000 UNDER 26,000	324,246	226,097	100,052	321,531	360,452	8,099,511	204,864
26,000 UNDER 28,000	288,974	217,313	77,113	287,240	334,656	7,796,843	204,164
28,000 UNDER 30,000	258,590	205,925	60,006	257,406	308,520	7,493,651	203,951
30,000 UNDER 32,000	228,560	189,572	46,486	227,721	277,531	7,080,654	201,140
32,000 UNDER 34,000	201,676	172,608	35,845	201,047	248,171	6,650,776	196,736
34,000 UNDER 36,000	177,918	155,658	28,123	177,384	220,545	6,222,642	192,504
36,000 UNDER 38,000	154,652	137,380	21,547	154,314	193,309	5,718,291	185,322
38,000 UNDER 40,000	133,463	119,966	16,635	133,177	166,264	5,202,069	176,489
40,000 UNDER 45,000	255,798	232,438	26,689	255,297	319,839	10,827,933	396,752
45,000 UNDER 50,000	167,012	152,767	14,229	166,730	207,450	7,902,604	322,131
50,000 UNDER 75,000	290,786	261,969	19,651	290,352	355,810	17,131,058	854,216
75,000 UNDER 100,000	71,851	63,088	3,683	71,744	90,258	6,141,912	389,541
100,000 AND OVER	78,119	67,725	3,247	78,057	96,086	16,207,736	1,351,636
TOTALS	9,806,609	4,483,656	3,944,597	6,909,011	8,041,037	\$182,950,495	\$6,002,707

FOOTNOTES FOLLOW THIS SECTION.

**Table 81**  
**Personal Income Tax Statistics**  
**FIDUCIARY RETURNS BY GROSS INCOME CLASS**  
**1980 Income Year**

GROSS INCOME CLASS	NUMBER OF RETURNS	GROSS INCOME (\$000)	DISTRIBUTION TO BENEFICIARIES	OTHER DEDUCTIONS	TAXABLE INCOME	TOTAL CREDITS	NET TAX ADJUSTED
<b>NONTAXABLE RETURNS</b>							
NO GROSS INCOME	1,830	-523,701	-	58,807,986	-	523,655	-
\$1 UNDER \$1,000	15,100	7,888	14,261,238	17,445,100	348,950	58,800	-
1,000 UNDER 2,000	21,900	27,618	17,266,506	27,894,000	403,700	68,750	-
2,000 UNDER 3,000	14,150	35,652	26,536,000	10,835,800	771,000	59,800	-
3,000 UNDER 4,000	10,800	36,750	24,720,250	11,819,950	138,000	45,900	-
4,000 UNDER 5,000	11,000	49,182	38,280,500	11,886,750	4,000	31,750	-
5,000 UNDER 6,000	9,800	53,693	44,258,850	11,231,300	79,000	34,550	-
6,000 UNDER 7,000	5,050	31,199	21,265,750	14,751,250	150,000	5,100	-
7,000 UNDER 8,000	7,000	37,585	32,746,500	4,756,000	-	14,000	-
8,000 UNDER 9,000	4,000	34,252	30,381,500	3,350,000	250	8,500	-
9,000 UNDER 10,000	7,000	65,883	51,748,800	15,736,750	-	27,750	-
10,000 UNDER 15,000	20,800	257,679	324,381,750	54,611,650	1,241,500	151,300	-
15,000 UNDER 20,000	12,750	213,142	181,588,900	40,950,750	3,000	37,500	-
20,000 UNDER 30,000	16,750	394,756	314,889,750	83,254,800	272,600	49,050	-
30,000 UNDER 40,000	9,500	324,960	264,327,500	63,939,750	169,250	24,750	-
40,000 UNDER 50,000	3,750	168,179	120,969,000	50,612,500	34,750	12,750	-
50,000 UNDER 100,000	6,150	371,813	364,118,100	101,579,320	188,940	17,000	-
100,000 AND OVER	1,964	536,882	275,472,937	267,602,315	1,995	5,167	-
<b>TOTAL NONTAXABLE RETURNS</b>	<b>168,440</b>	<b>67,621,515</b>	<b>62,046,879,337</b>	<b>679,448,643</b>	<b>61,354,415</b>	<b>666,687</b>	<b>-</b>
<b>TAXABLE RETURNS</b>							
NO GROSS INCOME	80	-52,905	-	3208,830	-	5120	563,930
\$1 UNDER \$1,000	3,181	2,162	6222,938	204,625	61,813,770	3,585	14,740
1,000 UNDER 2,000	6,380	9,340	1,117,573	643,175	7,388,800	28,225	46,805
2,000 UNDER 3,000	5,130	12,879	1,862,180	1,308,415	9,716,710	21,470	72,445
3,000 UNDER 4,000	4,805	17,296	1,525,675	1,582,640	12,187,580	20,690	117,845
4,000 UNDER 5,000	5,470	17,338	1,577,680	2,682,885	11,087,240	18,950	128,125
5,000 UNDER 6,000	3,735	20,097	2,369,675	3,514,515	14,212,885	15,785	295,500
6,000 UNDER 7,000	2,445	16,688	2,405,940	2,085,575	22,596,855	16,025	216,740
7,000 UNDER 8,000	2,105	16,114	2,245,650	1,812,640	22,152,585	10,655	251,213
8,000 UNDER 9,000	2,120	18,619	4,315,625	1,948,640	11,747,010	13,730	231,420
9,000 UNDER 10,000	745	7,126	1,777,125	494,670	5,154,545	3,625	117,060
10,000 UNDER 11,000	1,790	13,660	2,459,670	1,713,630	8,626,710	7,095	221,265
11,000 UNDER 12,000	1,665	13,831	2,756,885	1,471,985	14,681,765	10,080	268,950
12,000 UNDER 13,000	1,920	23,987	4,302,125	3,807,840	15,217,070	8,440	389,740
13,000 UNDER 14,000	1,795	16,677	4,315,120	2,932,740	9,468,970	1,665	282,230
14,000 UNDER 15,000	1,740	17,920	7,620,405	2,557,680	8,762,305	2,770	251,645
15,000 UNDER 16,000	1,305	18,819	4,957,325	1,405,460	12,406,680	1,185	447,120
16,000 UNDER 17,000	695	11,667	1,724,225	1,028,250	7,999,540	3,890	293,050
17,000 UNDER 18,000	640	11,683	6,110,800	708,150	4,786,070	3,425	405,890
18,000 UNDER 19,000	835	11,212	3,444,430	1,579,805	11,187,760	5,405	474,025
19,000 UNDER 20,000	645	12,573	4,408,000	489,235	7,677,300	3,705	231,940
20,000 UNDER 21,000	475	9,627	1,773,770	1,747,730	6,518,670	3,220	286,075
21,000 UNDER 22,000	850	18,379	2,097,075	3,255,665	8,228,215	2,380	311,465
22,000 UNDER 23,000	510	11,540	2,809,940	1,675,095	6,955,890	2,805	309,825
23,000 UNDER 24,000	790	9,191	4,699,680	2,433,895	1,616,970	1,920	31,920
24,000 UNDER 25,000	645	13,717	2,739,430	4,048,385	4,468,920	2,940	181,230
25,000 UNDER 30,000	2,540	68,895	21,765,780	3,735,565	78,194,010	12,440	2,435,545
30,000 UNDER 40,000	2,410	83,306	32,946,200	14,382,805	96,573,765	7,900	2,534,530
40,000 UNDER 50,000	1,890	84,768	18,456,645	7,380,460	68,930,510	1,518,045	4,817,265
50,000 UNDER 100,000	3,005	209,388	46,953,580	45,540,180	113,283,940	1,575,410	10,733,275
100,000 AND OVER	1,962	404,188	175,179,743	34,563,756	195,114,485	229,111	24,821,284
<b>TOTAL TAXABLE RETURNS</b>	<b>62,457</b>	<b>61,221,885</b>	<b>5579,646,783</b>	<b>6179,217,263</b>	<b>5620,882,548</b>	<b>61,544,941</b>	<b>651,456,204</b>
<b>GRAND TOTALS</b>	<b>229,417</b>	<b>61,851,400</b>	<b>62,420,528,128</b>	<b>6878,666,417</b>	<b>6676,446,963</b>	<b>64,211,628</b>	<b>651,956,204</b>

FOOTNOTES FOLLOW THIS SECTION.

Table 91  
Personal Income Tax Statistics  
**TAXES PAID BY HIGH INCOME INDIVIDUALS**  
1980 Income Year

INCOME CONCEPT CLASS	TOTAL RETURNS	TAXABLE RETURNS	TOTAL TAX LIABILITY (000)	NUMBER OF RETURNS BY SIZE OF TAX LIABILITY			
				\$1 UNDER \$1,000	\$1,000 UNDER \$2,000	\$2,000 UNDER \$6,000	\$6,000 AND OVER
<u>ADJUSTED GROSS INCOME</u>							
UNDER \$50,000	9,396,331	6,401,234	\$3,462,753	5,327,703	907,615	165,613	303
\$50,000 UNDER 100,000	369,740	368,350	1,251,816	13,690	53,410	272,240	29,010
100,000 UNDER 200,000	64,850	64,800	654,084	320	450	5,870	58,160
200,000 AND OVER	17,331	17,325	730,406	10	8	115	17,192
TOTALS	9,848,252	6,851,709	\$6,099,059	5,341,723	961,483	443,838	104,665
<u>AGI PLUS TAX PREFERENCE INCOME</u>							
UNDER \$50,000	9,356,222	6,361,125	\$3,390,949	5,319,103	889,465	152,513	44
\$50,000 UNDER 100,000	393,673	392,283	1,228,468	21,510	71,080	277,870	21,823
100,000 UNDER 200,000	74,821	74,771	648,440	1,090	920	13,240	59,521
200,000 AND OVER	23,536	23,530	831,202	20	18	215	23,277
TOTALS	9,848,252	6,851,709	\$6,099,059	5,341,723	961,483	443,838	104,665
<u>AGI LESS INVESTMENT EXPENSES</u>							
UNDER \$50,000	9,416,481	6,421,122	\$3,500,183	5,332,113	915,236	173,159	614
\$50,000 UNDER 100,000	354,514	353,364	1,244,057	9,440	46,050	266,424	31,450
100,000 UNDER 200,000	61,152	61,122	643,546	160	191	4,209	56,562
200,000 AND OVER	16,105	16,101	711,272	10	6	46	16,039
TOTALS	9,848,252	6,851,709	\$6,099,059	5,341,723	961,483	443,838	104,665
<u>EXPANDED INCOME</u>							
UNDER \$50,000	9,376,085	6,380,726	\$3,423,114	5,324,303	896,735	159,633	55
\$50,000 UNDER 100,000	380,051	378,901	1,223,580	17,060	64,301	273,857	23,683
100,000 UNDER 200,000	70,114	70,084	639,251	340	440	10,268	59,036
200,000 AND OVER	22,002	21,998	813,114	20	7	80	21,891
TOTALS	9,848,252	6,851,709	\$6,099,059	5,341,723	961,483	443,838	104,665

FOOTNOTES ON FOLLOWING PAGE

Table 9 (continued)<sup>†</sup>  
**Personal Income Tax Statistics**  
**TAXES PAID BY HIGH INCOME INDIVIDUALS**  
**1980 Income Year**

INCOME CONCEPT CLASS	TOTAL RETURNS	NONTAXABLE RETURNS	TAXABLE RETURNS	NUMBER OF RETURNS BY SIZE OF AVERAGE TAX RATE <sup>§</sup>						
				UNDER 1%	1% UNDER 2%	2% UNDER 3%	3% UNDER 5%	5% UNDER 7%	7% UNDER 9%	9% AND OVER <sup>  </sup>
<b>ADJUSTED GROSS INCOME<sup>1</sup></b>										
UNDER \$50,000	9,396,331	2,995,897	6,401,234	1,475,000	1,831,000	1,518,050	1,307,250	234,800	31,200	3,934
\$50,000 UNDER 100,000	369,740	1,390	368,350	7,180	10,530	24,210	120,950	147,980	45,890	5,610
100,000 UNDER 200,000	64,850	50	64,800	400	570	900	4,720	34,810	33,720	10,190
200,000 AND OVER	17,331	6	17,325	23	69	173	410	1,257	4,880	10,563
TOTALS	9,848,252	2,996,343	6,851,709	1,482,603	1,842,169	1,543,283	1,438,830	398,847	115,690	30,287
<b>AGI PLUS TAX PREFERENCE INCOME<sup>2</sup></b>										
UNDER \$50,000	9,356,222	2,995,897	6,361,125	1,485,900	1,811,900	1,512,200	1,281,900	223,850	25,000	1,175
\$50,000 UNDER 100,000	393,673	1,390	392,283	11,750	16,900	37,190	143,270	144,800	36,570	1,803
100,000 UNDER 200,000	74,821	50	74,771	1,310	1,200	2,680	10,820	25,440	31,440	3,881
200,000 AND OVER	23,556	6	23,550	50	172	267	1,855	5,359	10,410	5,409
TOTALS	9,848,252	2,996,343	6,851,709	1,499,010	1,830,172	1,552,337	1,437,845	396,648	103,428	12,268
<b>AGI LESS INVESTMENT EXPENSES<sup>3</sup></b>										
UNDER \$50,000	9,416,481	2,995,359	6,421,122	1,465,680	1,824,120	1,516,250	1,532,561	290,100	33,801	5,630
\$50,000 UNDER 100,000	354,514	1,150	353,364	4,160	8,790	19,561	113,024	151,065	50,723	6,225
100,000 UNDER 200,000	61,152	50	61,102	180	279	623	2,805	11,485	33,858	11,812
200,000 AND OVER	16,105	4	16,101	18	23	43	183	758	3,775	11,306
TOTALS	9,848,252	2,996,343	6,851,709	1,470,018	1,833,212	1,536,297	1,648,653	403,401	122,157	34,971
<b>EXPANDED INCOME<sup>4</sup></b>										
UNDER \$50,000	9,376,005	2,995,359	6,380,726	1,479,340	1,825,110	1,514,910	1,304,610	228,420	27,150	1,186
\$50,000 UNDER 100,000	380,851	1,150	379,701	8,310	14,810	32,810	132,596	148,462	39,811	2,102
100,000 UNDER 200,000	70,114	50	70,064	390	704	1,603	8,479	21,725	32,585	4,588
200,000 AND OVER	22,002	4	21,998	34	41	89	1,179	4,470	10,178	6,007
TOTALS	9,848,252	2,996,343	6,851,709	1,488,074	1,840,665	1,549,412	1,446,864	403,877	109,724	13,883

<sup>1</sup> Adjusted gross income is gross income less business expenses and adjustments to income. Transfer payments, such as social security, unemployment insurance, and welfare, are excluded. Other significant differences from personal income are the inclusion of capital gains and the exclusion of the value of personal services.

<sup>2</sup> Tax preference income is the amount reported in Schedule P of the tax return and includes the excluded portion of capital gains, accelerated depreciation amount in excess of straight line, excess depletion, and several other statutory amounts.

<sup>3</sup> Investment expenses are here defined as interest expenses, other than mortgage interest, that do not exceed investment income—that portion of dividends and capital gains included in income.

<sup>4</sup> Expanded income is adjusted gross income plus tax preference income less investment expenses.

<sup>§</sup> Average tax rate is the net tax divided by the income as defined in the income concept.

<sup>||</sup> These returns with an average tax rate equal to or greater than 9 percent of the income concept used have either preference income or "throwback" taxes. See Section 17061 for preference income, or Sections 17771-17779 for throwback rules, of the Revenue and Taxation Code.

1980 INCOME YEAR  
FOOTNOTES FOR PERSONAL INCOME TAX TABLES 1 THROUGH 8

- \* Statewide Statistical Appendix Tables 1-5 and 8 were derived from a data file collected and edited sample of 78,550 unaudited returns; the sample was both random and stratified. County Tables 6 and 7 were created from the Master File which included data of current year returns before audit (prior year and duplicate social security number returns were excluded). Since no statistical sampling was involved, the data in these tables are not subject to sampling error. The data are, however, subject to nonsampling error. Because of the different sources, statewide tables and county tables are not strictly comparable.
- †† Data are not available.
- ‡ Taxable Income for the 1967 and subsequent income years is not comparable to that for earlier years. In 1967, exemption credits were substituted for exemption exclusions and taxable income was redefined as adjusted gross income less deductions, rather than adjusted gross income less deductions and exemption exclusion.
- γ Less than .05 percent.
- δ Includes both itemized deductions and standard deductions claimed. The standard deduction is \$2,580 on joint returns of married persons, returns for surviving spouses, and returns of heads of household. The standard deduction is \$1,290 on returns of single persons and on separate returns of married persons. Deductions of less than the standard deduction occur when taxpayers (a) file part-year resident returns or nonresident returns and prorate their deductions in the same proportion as their California adjusted gross income bears to their total adjusted gross income, or (b) inadvertently itemize deductions of less than the allowable standard deduction.
- ⊖ Includes preference tax. Detail may not add to totals due to tolerances and rounding.
- ⊕ Total of Tax Credits includes personal credits, dependent credits, blind credits, income averaging credits, credits for taxes paid to other states, special low income credits, solar credits, child care credits, agriculture irrigation equipment credits, elderly credits, job credits, pollution abatement equipment credits and water conservation credits.
- ⊙ When an individual return reported income from two or more sole proprietorships, all of the sole proprietorship incomes, profits and losses, were combined and the resulting net profit or loss was recorded.
- ⊙ When an individual return reported income from two or more partnerships, all of the partnership incomes, profits and losses, were combined and the resulting net profit or loss was recorded.
- ⊙ Net Sale of Capital Assets combined prior year carryover loss with a percentage of current year sales. If this combination resulted in a net loss which exceeded \$1,000 (\$500 for married filing separate), only \$1,000 (\$500) was recorded and the excess was carried to the next year. The percentages, based on the length of time and the taxpayer held the capital asset, are: (a) 100 percent if held one year or less; (b) 65 percent if held more than one year but not more than five years; and (c) 50 percent if held for more than five years.
- ⊕ All Other Income Sources include net income from fiduciaries, net income from the disposition of noncapital assets, income from alimony, gambling, and other miscellaneous sources.
- ⊕ Total Adjustments combine amounts for military exclusion, moving expense, employee business expense, disability income exclusion, forfeited interest penalty, self-employed retirement plan exclusion, individual retirement arrangement exclusion, self-employed defined benefit plan exclusion and alimony paid.
- † Total Taxes include taxes paid on real estate, gas, sales and use, in lieu license, and others.
- γ Total Interest is interest paid on home mortgages, installment purchases, and other nonbusiness items.
- ⊕ Contributions Deducted combine current year contributions of cash and other than cash with contributions carried over from the previous year. The combined amount is then limited to 20 percent of the California adjusted gross income and contribution amounts in excess of the limit are carried over to subsequent years.
- ⊕ All Other Deductions include adoption expenses, union dues, employment education expenses, political contributions, handicap repairs, etc.
- ⊕ Personal Credit was increased for the 1978 and subsequent income years and therefore is not comparable to that of earlier years.
- ⊕ Professional Services include medical and other health services; law offices, accounting, auditing and bookkeeping services; educational services, and engineering and architectural services. Personal Services include laundry, cleaning and dyeing establishments, barber and beauty shops, shoe repair and shine shops, photographic studios, and funeral services and crematories; Business Services include radio and television broadcasting, advertising, credit bureaus and collection agencies, news syndicates, and lettering shops; Other Services include lodging, automotive and other repairs, and recreational services.
- ⊙ Population estimates by California Department of Finance.
- † According to the entry in the preceding column.
- \* Unable to determine county of residence from tax return.
- ⊙ Resident returns filed with out-of-state address.
- ⊕ Computed after excluding returns of unallocated, nonresidents, and residents with out-of-state addresses.
- \* Data are not shown for cells with fewer than three returns. However, data are included in the appropriate totals.
- + Less than \$500.

## Appendix

### Bank and Corporation Taxes

**1981**

**ANNUAL  
REPORT**



STATE OF CALIFORNIA  
**FRANCHISE TAX BOARD**

Table 1

# Bank and Corporation Franchise Tax Statistics COMPARISON BY INCOME YEARS

1936 through 1980

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INCOME YEAR	NUMBER OF RETURNS				INCOME REPORTED FOR FEDERAL TAXATION (IN THOUSANDS)				INCOME REPORTED FOR STATE TAXATION (IN THOUSANDS)				TAX ASSESSED	
	ALL REPORTING CORPORATIONS	CORPORATIONS REPORTING NET INCOME	CORPORATIONS REPORTING NET LOSS	REPORTING NO INCOME OR LOSS	ALL REPORTING CORPORATIONS	CORPORATIONS REPORTING NET INCOME	CORPORATIONS REPORTING NET LOSS	REPORTING NO INCOME OR LOSS	ALL REPORTING CORPORATIONS	CORPORATIONS REPORTING NET INCOME	CORPORATIONS REPORTING NET LOSS	REPORTING NO INCOME OR LOSS	ALL REPORTING CORPORATIONS	CORPORATIONS REPORTING NET INCOME
1980	275,493	165,183	86,482	23,828	5152,863,777	5167,888,218			520,634,235	525,825,405			52,497,647,594	59,475,051,342
1979	248,188	154,668	72,363	21,377	555,443,009	563,475,118			20,734,811	24,825,988			2,301,054,112	2,282,059,862
1978	221,527	136,495	63,725	19,307	536,216,778	544,437,311			18,727,933	21,934,567			2,066,579,672	2,049,713,172
1977	202,593	126,175	57,999	18,259	514,508,291	520,937,865			19,940,577	17,830,411			1,683,229,641	1,667,681,822
1976	189,326	113,614	54,249	16,463	97,792,565	102,392,850			11,815,878	14,807,760			1,390,238,310	1,375,779,635
1975	177,665	106,213	53,965	17,487	71,847,619	78,087,336			8,362,261	11,571,553			1,097,939,222	1,083,238,005
1974	172,185	102,680	49,962	19,543	74,825,460	78,709,501			8,577,795	11,734,409			1,094,177,347	1,079,576,643
1973	165,676	97,377	46,937	21,362	64,844,833	68,110,274			7,911,161	10,207,612			873,720,462	859,850,734
1972	158,932	91,005	47,214	20,663	48,909,893	51,586,659			6,465,182	8,561,184			682,618,370	678,175,475
1971	151,216	83,664	47,621	19,531	40,284,475	44,919,449			4,804,362	7,249,163			545,901,289	539,169,214
1970	145,352	81,340	44,318	19,694	35,121,729	39,726,149			4,305,654	6,711,523			507,475,701	501,007,301
1969	136,695	80,148	38,622	17,720	42,912,929	45,295,192			5,642,555	7,476,775			559,643,421	553,360,351
1968	128,505	77,238	36,734	14,513	33,507,142	44,680,284			6,803,297	7,254,536			537,280,744	532,107,937
1967	125,677	73,433	35,188	13,056	40,102,895	38,211,010			5,252,164	6,455,635			461,812,582	456,606,107
1966	124,690	73,076	35,664	13,950	42,389,234	42,964,080			5,642,650	6,637,765			390,355,658	385,217,963
1965	122,339	71,484	35,625	13,290	38,091,436	38,879,581			5,126,221	6,007,207			357,967,410	352,892,460
1964	118,860	69,555	34,254	13,051	31,405,573	34,311,341			4,626,364	5,525,956			331,784,718	326,880,153
1963	114,667	64,996	33,667	14,504	28,000,619	29,520,796			4,282,870	5,091,922			309,403,940	304,613,490
1962	110,294	63,400	31,954	14,940	23,938,415	25,020,666			3,969,910	4,759,427			291,727,621	287,066,421
1961	105,645	59,746	31,802	14,087	23,002,843	23,768,082			3,716,550	4,508,953			279,958,058	275,392,583
1960	101,081	56,987	30,743	13,551	22,420,319	23,237,770			3,517,235	4,181,754			259,811,383	255,234,712
1959	99,161	55,456	24,069	16,636	21,960,626	22,320,887			3,663,711	4,155,587			243,401,582	239,516,222
1958	87,327	46,614	24,236	16,927	16,498,423	17,034,760			3,168,464	3,629,549			167,141,521	166,109,271
1957	81,150	44,527	20,313	16,310	19,182,347	19,682,514			3,266,282	3,663,837			165,168,785	164,254,185
1956	74,260	40,713	17,418	16,129	19,126,819	19,617,762			3,331,065	3,626,955			163,870,455	163,031,085
1955	65,345	35,020	16,365	13,560	19,820,265	20,098,100			3,162,831	3,429,691			152,267,415	151,500,750
1954	56,652	29,489	15,910	11,553	14,213,598	14,632,644			2,551,429	2,892,462			132,551,895	131,872,070
1953	52,041	27,561	13,718	10,782	14,218,904	14,408,954			2,518,582	2,797,676			127,140,277	126,507,802
1952	47,864	25,446	12,386	9,830	14,220,230	14,431,421			2,284,069	2,522,432			113,335,122	110,770,522
1951	44,581	24,538	11,008	9,037	16,298,990	16,265,240			2,598,357	2,765,742			118,484,293	117,982,468
1950	42,377	21,987	11,560	8,830	15,104,881	15,567,639			2,764,140	2,431,895			109,627,753	105,117,408
1949	40,096	19,678	12,529	8,489	9,903,504	9,903,504			++	1,748,703			74,443,544	73,517,794
1948	37,580	19,333	10,195	8,052	11,167,883	11,167,883			++	2,079,786			77,649,537	77,105,662
1947	33,612	17,889	7,852	7,922	9,354,928	9,354,928			++	1,844,296			70,394,268	70,012,032
1946	28,436	15,156	5,610	7,670	5,897,553	5,897,553			++	1,484,949			55,096,407	54,785,244
1945	24,430	13,703	4,587	6,140	5,845,721	5,845,721			++	1,394,645			44,655,751	44,404,777
1944	23,785	13,223	4,523	5,539	8,055,900	8,055,900			++	1,669,642			59,103,860	58,892,043
1943	24,088	13,904	5,199	4,583	5,556,462	5,556,462			++	1,741,929			64,386,611	64,362,445
1942	25,320	13,868	11,571	4,868	6,787,737	6,787,737			++	1,318,172			55,521,205	55,521,205
1941	26,392	13,248	13,144	4,868	4,555,676	4,555,676			++	831,966			36,217,338	35,888,738
1940	26,968	11,987	14,981	4,868	2,550,999	2,550,999			++	483,040			22,160,530	21,806,105
1939	++	++	++	++	1,802,395	1,802,395			++	599,679			++	18,164,792
1938	++	++	++	++	1,252,243	1,252,243			++	559,962			++	16,536,260
1937	++	++	++	++	1,816,105	1,816,105			++	458,817			++	20,728,030
1936	++	++	++	++	1,382,692	1,382,692			++	385,108			++	17,781,001

ESTIMATES FOLLOW THIS SECTION.

**Table 2†**  
**Bank and Corporation Franchise Tax Statistics**  
**COMPARISON BY STATE NET INCOME CLASS**  
**1980 Income Year**

NET TAXABLE INCOME	RETURNS			NET INCOME LESS NET LOSS			TAX ASSESSED		
	NUMBER	PERCENT		AMOUNT (THOUSANDS)	PERCENT*		AMOUNT	PERCENT	
		OF TOTAL	CUMU- LATIVE		OF TOTAL	CUMU- LATIVE		OF TOTAL	CUMU- LATIVE
NET LOSS	86,482	31.4	31.4	-55,171,170	-	-	\$17,793,926	0.7	0.7
NO INCOME OR LOSS	23,828	8.6	40.0	-	-	-	4,802,326	0.2	0.9
\$1 UNDER \$1,000	17,891	6.5	46.5	7,727	+	0.0	3,402,724	0.1	1.0
1,000 UNDER 2,000	11,489	4.2	50.7	17,189	0.1	0.1	2,269,923	0.1	1.1
2,000 UNDER 3,000	9,611	3.5	54.2	23,485	0.1	0.2	2,217,040	0.1	1.2
3,000 UNDER 4,000	6,658	2.4	56.6	23,107	0.1	0.3	2,169,368	0.1	1.3
4,000 UNDER 5,000	5,610	2.0	58.6	25,136	0.1	0.4	2,359,107	0.1	1.4
5,000 UNDER 6,000	4,773	1.7	60.3	26,207	0.1	0.5	2,459,053	0.1	1.5
6,000 UNDER 7,000	4,230	1.5	61.8	27,487	0.1	0.6	2,580,004	0.1	1.6
7,000 UNDER 8,000	3,713	1.4	63.2	27,821	0.1	0.7	2,611,330	0.1	1.7
8,000 UNDER 9,000	3,356	1.2	64.4	28,477	0.1	0.8	2,672,830	0.1	1.8
9,000 UNDER 10,000	3,332	1.2	65.6	31,689	0.1	0.9	2,973,469	0.1	1.9
10,000 UNDER 11,000	3,072	1.1	66.7	32,215	0.1	1.0	3,023,060	0.1	2.0
11,000 UNDER 12,000	2,771	1.0	67.7	31,848	0.1	1.1	2,987,475	0.1	2.1
12,000 UNDER 13,000	2,603	0.9	68.6	32,519	0.1	1.2	3,048,005	0.1	2.2
13,000 UNDER 14,000	2,372	0.9	69.5	32,044	0.1	1.3	3,007,760	0.1	2.3
14,000 UNDER 15,000	2,281	0.8	70.3	33,087	0.1	1.4	3,104,687	0.1	2.4
15,000 UNDER 20,000	9,885	3.6	73.9	172,069	0.7	2.1	16,151,011	0.6	3.0
20,000 UNDER 25,000	8,024	2.9	76.8	180,055	0.7	2.8	16,894,926	0.7	3.7
25,000 UNDER 30,000	6,592	2.4	79.2	180,483	0.7	3.5	16,930,840	0.7	4.4
30,000 UNDER 40,000	9,868	3.6	82.8	342,496	1.3	4.8	32,138,472	1.3	5.7
40,000 UNDER 50,000	7,519	2.7	85.5	337,764	1.3	6.1	31,689,568	1.3	7.0
50,000 UNDER 60,000	6,083	2.2	87.7	332,435	1.3	7.4	31,196,138	1.2	8.2
60,000 UNDER 70,000	4,346	1.6	89.3	281,593	1.1	8.5	26,449,517	1.1	9.3
70,000 UNDER 80,000	3,568	1.3	90.6	267,138	1.0	9.5	25,080,193	1.0	10.3
80,000 UNDER 90,000	2,771	1.0	91.6	234,847	0.9	10.4	22,055,703	0.9	11.2
90,000 UNDER 100,000	2,347	0.9	92.5	222,614	0.9	11.3	20,901,048	0.8	12.0
100,000 UNDER 150,000	6,621	2.4	94.9	796,891	3.1	14.4	74,893,730	3.0	15.0
150,000 UNDER 200,000	3,057	1.1	96.0	528,673	2.1	16.5	49,729,499	2.0	17.0
200,000 UNDER 250,000	1,891	0.7	96.7	422,024	1.6	18.1	39,705,856	1.6	18.6
250,000 UNDER 300,000	1,266	0.5	97.2	346,036	1.3	19.4	32,631,364	1.3	19.9
300,000 UNDER 400,000	1,654	0.6	97.8	572,912	2.2	21.6	54,063,297	2.2	22.1
400,000 UNDER 500,000	1,067	0.4	98.2	475,650	1.8	23.4	44,919,825	1.8	23.9
500,000 UNDER 750,000	1,485	0.5	98.7	903,303	3.5	26.9	85,607,400	3.4	27.3
750,000 UNDER 1,000,000	795	0.3	99.0	690,773	2.7	29.6	65,619,960	2.6	29.9
1,000,000 UNDER 1,500,000	865	0.3	99.3	1,055,998	4.1	33.7	100,775,604	4.0	33.9
1,500,000 UNDER 2,000,000	362	0.1	99.4	617,704	2.4	36.1	59,022,537	2.4	36.3
2,000,000 UNDER 3,000,000	489	0.2	99.6	1,188,055	4.6	40.7	113,631,951	4.6	40.9
3,000,000 UNDER 4,000,000	186	0.1	99.7	642,389	2.5	43.2	61,349,224	2.5	43.4
4,000,000 UNDER 5,000,000	131	0.1	99.8	583,142	2.3	45.5	55,714,087	2.2	45.6
5,000,000 UNDER 10,000,000	291	0.1	99.9	1,978,015	7.7	53.2	188,809,997	7.6	53.2
10,000,000 AND OVER	278	0.1	100.0	12,072,308	46.8	100.0	1,168,203,760	46.8	100.0
TOTALS	275,493	100.0	100.0	\$20,654,235	100.0	100.0	\$2,497,647,594	100.0	100.0

\*Positive income only.

+Less than .05%.

Table 3

Bank and Corporation Franchise Tax Statistics  
COMPARISON BY INDUSTRY  
1979 and 1980 Income Years

INDUSTRY	1979						1980					
	CORPORATIONS REPORTING NET INCOME SUBJECT TO STATE TAXATION			ALL REPORTING CORPORATIONS			CORPORATIONS REPORTING NET INCOME SUBJECT TO STATE TAXATION			ALL REPORTING CORPORATIONS		
	NUMBER	NET INCOME	NET INCOME LESS NET LOSS	NUMBER	NET INCOME LESS NET LOSS		NUMBER	NET INCOME	NET INCOME LESS NET LOSS	NUMBER	NET INCOME LESS NET LOSS	
AGRICULTURE, FORESTRY, AND FISHING.....	7,402	\$219,744		6,402	\$111,230		7,402	\$283,407		6,402	\$179,212	
MINING.....	678	\$6,205,897		1,212	\$6,052,748		712	\$6,272,828		1,408	\$6,050,742	
CRUDE PETROLEUM AND NATURAL GAS PRODUCTION.....	412	\$4,213,010		790	\$6,052,028		490	\$6,081,203		910	\$6,138,475	
OTHER MINING AND QUARRYING.....	266	92,886		579	59,720		220	92,205		556	62,268	
CONSTRUCTIVE.....	12,402	\$4,109,040		21,402	\$67,413		14,708	\$4,109,708		24,000	\$67,402	
MANUFACTURING.....	19,402	\$6,431,238		28,472	\$6,428,694		20,212	\$6,272,702		20,462	\$6,216,243	
BEVERAGES, FOOD, AND KINDRED PRODUCTS.....	1,139	\$99,442		1,740	\$83,450		1,162	\$99,202		1,812	\$99,276	
TEXTILE-MILL PRODUCTS.....	1,171	\$5,081		1,258	\$5,457		1,162	\$5,196		1,273	\$5,494	
APPAREL AND PRODUCTS MADE FROM FABRIC.....	1,115	\$22,094		1,778	\$18,896		1,121	\$22,557		1,877	\$18,875	
WOOD PRODUCTS, EXCEPT FURNITURE.....	810	\$65,566		1,141	\$52,191		780	\$22,258		1,218	\$18,365	
FURNITURE AND FIXTURES.....	669	\$9,737		1,014	\$6,781		662	\$6,482		1,024	\$6,401	
PAPER AND ALLIED PRODUCTS.....	260	\$173,638		379	\$16,788		259	\$15,613		379	\$12,354	
PRINTING, PUBLISHING, AND ALLIED INDUSTRIES.....	2,108	\$49,101		2,351	\$12,462		2,299	\$12,220		2,659	\$12,462	
CHEMICALS AND ALLIED PRODUCTS.....	1,518	\$86,071		2,184	\$16,020		2,107	\$12,220		2,267	\$12,462	
PETROLEUM AND COAL PRODUCTS.....	86	\$279,599		127	\$46,942		81	\$17,546		125	\$5,903	
RUBBER PRODUCTS.....	232	\$1,611		371	\$4,283		259	\$5,681		351	\$9,218	
STONE, CLAY, AND GLASS PRODUCTS.....	563	\$29,746		763	\$38,352		522	\$18,129		776	\$18,129	
PRIMARY METALS.....	348	\$29,746		631	\$68,068		329	\$56,426		623	\$62,251	
ELECTRICAL MACHINERY AND EQUIPMENT.....	1,066	\$1,088,511		3,056	\$1,393,427		2,068	\$1,070,233		3,315	\$1,270,366	
TRANSPORTATION EQUIPMENT.....	878	\$85,483		2,365	\$85,483		753	\$59,163		1,366	\$20,489	
OTHER EQUIPMENT.....	2,161	\$479,242		2,792	\$32,077		2,204	\$68,613		2,991	\$98,801	
PRECISION EQUIPMENT.....	500	\$94,111		799	\$46,562		536	\$69,327		826	\$17,879	
OTHER FABRICATED METAL PRODUCTS.....	3,436	\$103,820		4,949	\$66,158		3,319	\$119,421		4,758	\$23,206	
OTHER MANUFACTURING.....	1,775	\$15,163		3,028	\$17,010		1,930	\$19,613		3,466	\$19,200	
RETAIL TRADE.....	46,202	\$2,076,448		77,229	\$1,219,684		22,408	\$2,182,303		89,229	\$1,244,807	
WHOLESALE TRADE.....	2,089	\$21,958		3,798	\$12,895		2,429	\$27,096		4,421	\$20,275	
AMUSEMENT SERVICES.....	2,425	\$17,331		4,669	\$6,087		3,572	\$13,297		5,028	\$1,825	
PERSONAL SERVICES.....	1,617	\$7,880		2,533	\$5,040		1,717	\$1,267		2,707	\$2,994	
BUSINESS SERVICES.....	16,219	\$67,869		29,552	\$62,962		16,393	\$65,586		28,853	\$30,015	
PROFESSIONAL SERVICES.....	15,212	\$182,898		26,555	\$49,372		17,966	\$230,180		29,460	\$17,361	
OTHER SERVICES.....	10,781	\$65,610		21,029	\$51,938		12,297	\$39,947		24,350	\$68,947	
TRANSPORTATION.....	42,245	\$6,232,232		62,402	\$6,424,008		42,212	\$6,262,421		62,402	\$6,422,463	
RETAIL TRADE.....	23,779	\$2,521,537		36,153	\$2,386,175		39,500	\$2,356,737		39,848	\$1,700,837	
WHOLESALE TRADE.....	18,466	\$2,700,695		27,249	\$2,176,833		18,712	\$2,405,724		29,554	\$2,131,472	
FINANCIAL, INSURANCE, AND REAL ESTATE.....	24,207	\$4,122,476		47,206	\$2,076,480		24,206	\$2,376,212		46,728	\$2,446,712	
BANKS.....	281	\$1,276,550		387	\$1,186,227		280	\$1,087,753		389	\$1,071,638	
SAVINGS AND LOAN ASSOCIATIONS.....	147	\$68,119		183	\$67,163		82	\$106,966		170	\$3,697	
OTHER FINANCIAL.....	349	\$79,896		1,420	\$268,087		555	\$191,815		980	\$146,453	
REAL ESTATE COMPANIES.....	18,279	\$1,276,618		31,740	\$1,276,271		18,998	\$1,338,671		35,569	\$52,632	
INSURANCE AND INSURANCE COMPANIES.....	5,153	\$52,189		8,936	\$29,217		5,371	\$55,370		9,046	\$39,464	
UTILITIES.....	3,225	\$1,049,404		6,278	\$1,049,404		3,225	\$1,049,404		6,278	\$1,049,404	
TRANSPORTATION.....	2,577	\$65,298		4,195	\$151,080		2,577	\$65,298		4,195	\$151,080	
COMMUNICATIONS.....	82	\$68,962		126	\$68,962		79	\$68,962		125	\$68,962	
RADIO AND TELEVISION INDUSTRIES.....	237	\$186,888		647	\$181,339		230	\$181,339		670	\$181,339	
ELECTRIC AND GAS UTILITIES.....	16	\$6,102		37	\$6,102		18	\$6,102		35	\$6,102	
OTHER PUBLIC UTILITIES.....	813	\$1,394		2,111	\$1,394		813	\$1,394		2,111	\$1,394	
TOTALS.....	154,468	\$24,273,987		248,108	\$10,739,811		165,183	\$25,435,405		275,493	\$10,654,235	

FOOTNOTES FOLLOW THIS SECTION



**Table 5**  
**Corporation Income Tax Statistics**  
**COMPARISON BY NET INCOME CLASS**  
**1980 Income Year**

NET INCOME TAXABLE IN CALIFORNIA	NUMBER OF RETURNS	INCOME REPORTED FOR TAXATION		TAX ASSESSED
		FEDERAL	STATE	
NET LOSS.....	836	-5906,738,508	-5109,688,767	-
NO INCOME OR LOSS.....	319	-	-	-
NET INCOME				
\$1 UNDER \$1,000....	621	62,240,699	226,260	521,812
1,000 UNDER 2,000....	241	20,937,176	948,231	32,963
2,000 UNDER 3,000....	159	35,282,992	592,934	57,153
3,000 UNDER 4,000....	121	13,028,010	422,104	40,511
4,000 UNDER 5,000....	80	12,860,261	365,743	34,619
5,000 UNDER 6,000....	85	15,379,004	469,192	44,427
6,000 UNDER 7,000....	56	17,043,663	565,065	34,565
7,000 UNDER 8,000....	49	11,488,994	368,972	34,796
8,000 UNDER 9,000....	37	13,309,456	315,257	29,909
9,000 UNDER 10,000....	51	31,242,467	485,298	45,851
10,000 UNDER 11,000....	43	27,369,742	451,541	42,704
11,000 UNDER 12,000....	33	9,073,979	379,533	35,813
12,000 UNDER 13,000....	28	11,956,112	349,525	33,059
13,000 UNDER 14,000....	22	12,711,160	297,459	28,138
14,000 UNDER 15,000....	29	32,154,607	418,696	39,565
15,000 UNDER 16,000....	101	86,151,987	1,755,047	165,755
20,000 UNDER 25,000....	75	67,493,223	1,672,660	158,201
25,000 UNDER 30,000....	44	29,767,726	1,195,628	113,014
30,000 UNDER 40,000....	77	65,918,686	2,648,561	249,241
40,000 UNDER 50,000....	59	1,381,544,595	2,639,626	249,026
50,000 UNDER 60,000....	47	64,621,322	2,553,255	240,203
60,000 UNDER 70,000....	43	83,408,744	2,765,445	261,296
70,000 UNDER 80,000....	23	28,514,290	1,736,589	164,131
80,000 UNDER 90,000....	18	45,041,773	1,570,408	142,855
90,000 UNDER 100,000....	14	54,075,172	1,324,930	124,981
100,000 UNDER 150,000....	64	163,188,116	8,055,790	759,308
150,000 UNDER 200,000....	33	91,583,056	5,467,784	515,875
200,000 UNDER 250,000....	21	46,589,427	4,802,418	454,855
250,000 UNDER 300,000....	12	73,984,344	3,358,137	316,927
300,000 UNDER 400,000....	11	41,007,761	3,726,782	352,369
400,000 UNDER 500,000....	5	40,334,757	2,196,058	210,594
500,000 UNDER 750,000....	12	187,841,597	7,400,489	696,408
750,000 UNDER 1,000,000....	5	30,206,573	2,505,757	231,953
1,000,000 AND OVER.....	27	1,412,447,961	170,191,737	16,267,888
GRAND TOTALS.....	3,498	\$3,412,060,924	\$123,484,124	\$22,210,763
RETURNS REPORTING NET INCOME				
1980.....	2,343	\$4,318,799,432	\$233,172,891	\$22,210,763
1979.....	2,293	2,916,790,183	117,657,162	10,589,486
1978.....	2,247	2,459,258,895	101,757,264	9,158,129
1977.....	2,097	2,040,160,418	91,508,042	8,232,510
1976.....	1,856	1,617,293,035	63,948,205	5,788,478
1975.....	1,576	1,443,227,158	53,655,013	4,824,077
1974.....	1,563	1,730,934,055	58,198,215	5,269,935
1973.....	1,351	1,340,423,287	47,306,838	3,826,517
1972.....	1,170	987,219,479	38,210,673	2,854,674
1971.....	1,136	908,000,983	33,653,519	2,348,906
1970.....	948	613,275,761	25,403,144	1,774,881
1969.....	1,134	803,874,340	31,995,406	2,235,888
1968.....	1,494	1,069,019,770	39,777,956	2,781,678
1967.....	1,230	1,030,294,539	34,384,812	2,331,720
1966.....	1,329	1,171,414,305	34,769,026	1,905,645
1965.....	1,353	951,713,378	24,786,408	1,352,748
1964.....	1,392	875,638,792	27,776,820	1,517,468
1963.....	1,473	1,008,857,730	25,165,222	1,375,529
1962.....	1,462	979,700,519	27,089,571	1,476,144
1961.....	1,427	1,004,681,793	25,028,591	1,364,379

1980 INCOME YEAR  
FOOTNOTES FOR BANK AND CORPORATION TAX TABLES 1 THROUGH 6

- † Corporations sustained losses and those which "broke even" (mostly inactive corporations and cooperatives) are included in this table. Figures in the column headed "Number of Returns" include (a) approximately 3,529 corporations which have changed their income years and filed "short-period" returns and (b) approximately 89 mergers and consolidations occurring during the income year, a return for each surviving corporation and one for each of the dissolved corporations.
- †† Not Available.
- ⊖ Included with corporations reporting net loss.
- Y Estimated.
- ⊙ Includes ordnance and accessories manufacturers, tobacco manufacturers, leather and leather products manufacturers, and other manufacturers not elsewhere classified.
- ⊙ Includes amusement service and motion picture theaters.
- λ Includes doctors, dentists, psychiatrists, physical therapists, and lawyers who are incorporated as professional corporations.
- ⊙ Includes hotels, employment agencies, automotive repair services and garages, miscellaneous repair services and hand trades, medical and other health services, educational institutions and agencies, other professional and social-service agencies and institutions, and corporations whose nature of business was not determinable.
- π National and state banks, savings and loan associations, and other financial institutions subject to (a) the general franchise tax rate of 9.6 percent plus (b) the bank and financial tax rate (maximum of 4 percent) imposed under the provisions of Section 23186a of the Bank and Corporation Tax Law. The combined tax rate applicable to financials for calendar and fiscal years ending in 1980 was computed at 11.6 percent and represents the sixth consecutive year since 1957 in which the computed rate was less than 4 percent. The total rate for the 1979 income year was 10.633 percent. When the bank tax rate is determined in December of each year, the tax is adjusted by mailing notices of the amount of additional tax payable or refundable as the case may be. The financial rate on banks is in lieu of all other property taxes and licenses, except taxes on real property. The financial rate on savings and loan associations and other financial corporations can be reduced or offset by the amounts paid to the state or to any county, city, or other political subdivision as personal property taxes or specified license fees.
- τ Includes financial corporations not elsewhere classified. (Insurance companies are not subject to franchise taxes).
- ⊙ Includes highway, railroad, car and express, water, and airline utilities.
- ⊙ Includes water, wharfage, carloading, stevedoring, warehousing, cold storage, and pipeline companies.

**1981**

**ANNUAL  
REPORT**



STATE OF CALIFORNIA  
**FRANCHISE TAX BOARD**

**Appendix**

**Homeowner and  
Renter  
Assistance**

Table 1  
Homeowners Property Tax Assistance Statistics  
COMPARISON BY CALENDAR YEARS  
1968-81 Calendar Years

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CALENDAR YEAR	NUMBER OF CLAIMANTS PAID	TOTAL HOUSEHOLD INCOME	AVERAGE HOUSEHOLD INCOME	HOMEOWNER'S PROPERTY TAX EXEMPTION	
1968	57,354	\$117,450,240	\$2,048	-	
1969	64,023	132,684,872	2,072	\$70 <sup>2</sup>	
1970	62,400	130,926,208	2,098	750	
1971	56,165	121,914,484	2,171	750	
1972	291,928 <sup>1</sup>	1,453,667,550	4,980	750	
1973	301,463	1,549,691,380	5,141	750	
1974	309,254	1,610,657,680	5,208	1,750	
1975	300,737	1,595,872,105	5,307	1,750	
1976	293,198	1,627,743,538	5,551	1,750	
1977	325,667	2,057,667,977	6,310	1,750	
1978	279,090	1,821,405,372	6,526	1,750	
1979 <sup>4</sup>	232,506	1,526,719,752	6,575	1,750	
1980	184,565	1,231,600,981	6,673	1,750	
1981	148,736	1,024,251,676	6,886	1,750	
CALENDAR YEAR	TOTAL PROPERTY TAX PAID	AVERAGE PROPERTY TAX PAID	AMOUNT OF ASSISTANCE		
			TOTAL	AVERAGE	PERCENT OF GROSS PROPERTY TAX PAID
1968	\$15,499,510	\$270	\$7,804,955	\$136	50.4
1969	15,917,330	249	7,829,396	122	49.2
1970	17,590,024	282	8,547,588	137	48.6
1971	18,058,122	321	8,289,540	148	45.9
1972	120,907,986	414	50,847,115	202	48.7
1973	129,296,560	429	60,595,578	201	46.9
1974	109,059,535	353	49,905,503	161	45.8
1975	131,862,741	433	50,821,381	169	38.5
1976	144,804,539	494	52,146,563	170	36.0
1977	188,575,236 <sup>3</sup>	579	77,823,290 <sup>3</sup>	239	41.3
1978	180,510,974	647	70,188,033	251	38.9
1979	61,017,427	262	24,248,104	104	39.7
1980	47,581,217	258	18,619,207	101	39.1
1981	38,444,235	258	14,255,616	96	37.1

1. Allowable household income was increased from \$3,350 to \$10,000 with a commensurate change in the assistance schedule. Maximum assessed value was increased from \$5,000 to \$7,500 after application of the homeowner's exemption.
2. A flat amount was refunded directly to all homeowners.
3. Allowable household income was increased from \$10,000 to \$12,000 with a more liberal assistance schedule. Maximum assessed value was increased from \$7,500 to \$8,500 after application of the homeowner's exemption.
4. Beginning with 1979 claims the program was expanded to include blind and totally disabled in addition to senior citizens.

Table 2  
 Homeowners Property Tax Assistance Statistics  
 COMPARISON BY COUNTY  
 1981 Calendar Year

COUNTY	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID	AMOUNT OF ASSISTANCE	AVERAGE ASSISTANCE
ALAMEDA	7,971	554,948,600	52,281,752	5875,556	\$110
ALPINE	3	23,821	873	144	48
AMADOR	251	1,795,025	55,521	18,937	75
BUTTE	1,612	11,159,209	320,380	122,131	76
CALAVERAS	210	1,473,022	48,828	17,665	84
COLUSA	86	571,796	12,029	4,494	52
CONTRA COSTA	4,213	29,460,709	1,155,528	441,101	105
DEL NORTE	144	965,685	25,928	9,030	63
EL DORADO	553	3,939,547	145,789	47,684	86
FRESNO	4,745	31,300,727	908,595	384,743	81
GLENN	201	1,276,428	35,410	15,350	76
HUMBOLDT	1,037	6,853,140	209,951	89,057	86
IMPERIAL	247	1,621,552	39,014	16,660	67
INYO	110	777,279	25,386	8,496	77
KERN	3,040	19,867,886	513,051	223,916	74
KINGS	480	3,182,974	75,417	29,565	62
LAKE	656	4,584,194	118,148	45,519	69
LASSSEN	171	1,120,638	31,098	12,351	72
LOS ANGELES	45,103	303,554,814	12,132,432	4,669,936	104
MADERA	380	2,485,677	69,973	27,911	73
MARIN	1,046	7,471,773	454,955	141,548	135
MARIPOSA	114	772,118	27,888	10,446	92
MENDOCINO	604	4,072,806	140,665	52,091	86
MERCED	900	6,118,789	175,560	66,326	74
MODOC	52	350,637	8,389	3,178	61
MONO	10	70,345	3,652	946	95
MONTEREY	1,433	9,883,969	354,467	130,586	91
NAVAJO	836	6,210,578	233,176	74,126	89
NEVADA	420	2,837,239	88,901	33,568	80
ORANGE	7,977	58,397,017	2,264,106	764,212	96
PLACER	858	5,994,728	190,313	67,040	78
PLUMAS	98	708,945	21,296	6,558	67
RIVERSIDE	5,484	38,444,149	1,221,820	445,139	81
SACRAMENTO	5,368	37,677,430	1,190,457	459,937	82
SAN BENITO	160	1,087,038	44,011	16,186	101
SAN BERNARDINO	7,057	47,811,639	1,379,964	547,486	78
SAN DIEGO	9,639	68,074,429	2,596,079	895,980	93
SAN FRANCISCO	5,200	36,858,471	1,783,304	600,498	115
SAN JOAQUIN	3,118	21,369,488	689,290	268,750	86
SAN LUIS OBISPO	1,296	9,072,564	343,666	120,461	93
SAN MATEO	3,430	25,026,052	1,352,425	428,362	125
SANTA BARBARA	1,551	11,062,890	555,685	184,032	119
SANTA CLARA	5,403	37,543,284	1,603,804	597,366	111
SANTA CRUZ	1,746	11,923,675	495,799	195,356	112
SHASTA	896	6,109,671	182,044	68,801	77
SIERRA	31	196,806	6,308	2,514	81
SISKIYOU	416	2,819,590	69,513	26,641	64
SOLANO	1,149	8,110,445	254,112	94,940	83
SONOMA	2,398	16,654,976	606,160	216,345	90
STANISLAUS	2,548	17,316,202	505,120	190,265	75
SUTTER	315	2,061,335	55,637	23,032	73
TEHAMA	331	2,290,891	55,089	21,214	64
TRINITY	84	578,779	22,553	8,193	98
TULARE	1,738	11,701,500	272,319	106,026	61
TUOLUMNE	287	2,045,497	64,437	21,070	73
VENTURA	1,881	13,588,778	544,848	178,747	95
YOLO	612	4,164,059	140,233	55,708	91
YUBA	297	1,952,582	58,173	24,402	82
UNCLASSIFIED	740	4,997,789	183,734	67,092	91
TOTALS	148,736	\$1,024,251,676	\$38,444,235	\$14,255,616	\$96

Table 3  
Homeowners Property Tax Assistance Statistics  
COMPARISON BY SIZE OF HOUSEHOLD INCOME  
1981 Calendar Year

HOUSEHOLD INCOME CLASS	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID	AMOUNT OF ASSISTANCE
NOT MORE THAN \$1,000.....	298	-5470,326	\$132,629	\$80,552
\$1,001 - 1,200.....	73	81,736	18,593	15,093
1,201 - 1,400.....	85	111,097	24,530	18,687
1,401 - 1,600.....	120	181,175	31,604	24,410
1,601 - 1,800.....	189	323,500	52,586	41,946
1,801 - 2,000.....	216	411,352	53,092	42,600
2,001 - 2,200.....	276	581,073	67,659	53,786
2,201 - 2,400.....	359	829,469	86,887	68,686
2,401 - 2,600.....	466	1,165,392	122,597	95,369
2,601 - 2,800.....	578	1,565,735	143,418	115,471
2,801 - 3,000.....	818	2,380,962	199,220	163,415
3,001 - 3,200.....	968	3,007,338	242,136	194,125
3,201 - 3,400.....	1,236	4,084,396	295,055	237,445
3,401 - 3,600.....	1,492	5,259,489	362,464	284,741
3,601 - 3,800.....	1,801	6,675,077	431,352	336,719
3,801 - 4,000.....	2,305	8,995,343	544,645	413,445
4,001 - 4,200.....	2,833	11,626,841	675,327	503,001
4,201 - 4,400.....	3,273	14,087,611	776,242	567,997
4,401 - 4,600.....	4,102	18,482,304	928,825	701,002
4,601 - 4,800.....	5,922	27,869,005	1,359,970	943,844
4,801 - 5,000.....	10,793	52,905,626	2,242,038	1,574,132
5,001 - 5,200.....	8,848	44,978,871	1,827,429	1,237,213
5,201 - 5,400.....	4,610	24,426,181	1,096,560	676,447
5,401 - 5,600.....	4,242	23,337,821	1,040,940	604,109
5,601 - 5,800.....	3,741	21,521,713	950,826	509,362
5,801 - 6,000.....	3,618	21,358,677	918,906	462,024
6,001 - 6,200.....	3,613	22,045,540	933,699	432,576
6,201 - 6,400.....	3,483	21,949,950	898,071	388,804
6,401 - 6,600.....	3,513	22,849,246	942,192	368,211
6,601 - 6,800.....	3,349	23,790,022	951,320	339,683
6,801 - 7,000.....	3,416	23,578,676	901,227	293,643
7,001 - 7,200.....	3,463	24,602,428	922,958	275,594
7,201 - 7,400.....	3,344	24,420,276	878,984	242,797
7,401 - 7,600.....	3,470	26,032,000	951,498	233,566
7,601 - 7,800.....	3,519	27,102,967	955,461	208,267
7,801 - 8,000.....	3,412	26,963,235	926,523	180,677
8,001 - 8,200.....	3,597	29,139,902	979,500	174,351
8,201 - 8,400.....	3,450	28,647,053	953,131	151,274
8,401 - 8,600.....	3,551	30,196,251	971,148	137,657
8,601 - 8,800.....	3,659	31,843,103	995,787	125,128
8,801 - 9,000.....	4,588	40,819,454	1,182,010	128,819
9,001 - 9,200.....	3,829	34,878,834	1,008,025	90,671
9,201 - 9,400.....	3,065	28,501,181	849,942	76,163
9,401 - 9,600.....	2,882	27,367,202	802,892	65,950
9,601 - 9,800.....	2,629	25,500,112	755,024	53,949
9,801 - 10,000.....	2,582	25,567,659	769,345	54,412
10,001 - 10,200.....	2,347	23,704,431	683,254	42,788
10,201 - 10,400.....	2,161	22,260,361	653,811	40,908
10,401 - 10,600.....	2,058	21,606,892	623,637	36,373
10,601 - 10,800.....	1,945	20,812,871	593,059	31,665
10,801 - 11,000.....	1,961	21,375,768	631,291	33,245
11,001 - 11,200.....	1,509	16,751,896	481,308	21,251
11,201 - 11,400.....	1,491	16,848,206	477,650	21,203
11,401 - 11,600.....	1,337	15,369,416	431,730	17,203
11,601 - 11,800.....	1,127	13,181,985	370,723	13,147
11,801 - 12,000.....	924	10,992,251	313,655	10,923
TOTALS.....	148,736	\$1,024,251,676	\$38,444,235	\$14,255,616

Table 4  
Homeowners Property Tax Assistance Statistics  
COMPARISON BY YEAR OF BIRTH  
1981 Calendar Year

YEAR OF BIRTH	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID	AMOUNT OF ASSISTANCE
1940 AND SUBSEQUENT...				
1935 TO 1940.....	441	52,578,897	\$143,439	565,604
1930 TO 1935.....	458	2,631,335	121,844	63,290
1925 TO 1930.....	827	4,786,407	221,126	110,537
1920 TO 1925.....	1,530	9,254,244	388,575	188,180
	2,650	16,532,847	665,097	304,400
1919.....	660	4,297,809	161,525	68,867
1918.....	2,037	13,630,564	582,681	228,986
1917.....	2,775	18,777,245	790,866	292,684
1916.....	3,620	24,843,919	1,005,462	365,973
1915.....	4,719	32,970,924	1,285,677	456,602
1914.....	5,913	41,585,109	1,590,034	559,285
1913.....	6,515	46,018,657	1,741,912	610,762
1912.....	7,140	50,599,894	1,888,396	658,790
1911.....	7,252	51,779,409	1,897,613	650,686
1910.....	7,923	56,429,604	2,055,462	707,107
1909.....	8,104	58,128,140	2,079,146	708,234
1908.....	7,572	54,326,863	1,967,440	655,793
1907.....	7,643	54,432,917	1,950,563	669,532
1906.....	7,070	50,336,694	1,795,781	614,340
1905.....	6,982	49,200,009	1,742,369	617,419
1904.....	6,776	47,551,300	1,707,283	610,060
1903.....	6,498	45,241,558	1,623,891	585,167
1902.....	5,934	40,850,621	1,505,768	555,086
1901.....	5,179	35,764,419	1,327,022	491,791
1900.....	5,383	36,336,974	1,347,174	521,038
1899.....	4,053	27,296,257	1,023,204	396,182
1898.....	4,104	27,310,357	1,033,401	416,105
1897.....	3,374	22,237,534	861,829	354,190
1896.....	3,107	20,427,714	790,662	322,661
1895.....	2,652	17,300,389	670,256	280,062
1894.....	2,186	13,964,783	547,708	235,602
1893.....	1,718	10,964,225	441,029	187,981
1892.....	1,518	9,424,303	375,926	172,492
1891.....	1,052	6,452,141	262,306	122,768
1890 AND PRIOR.....	3,371	20,187,614	851,668	407,262
TOTALS.....	148,736	\$1,024,251,676	\$38,444,235	\$14,255,616

Table 5  
Homeowners Property Tax Assistance Statistics  
HOUSEHOLD INCOME BY AMOUNT OF PROPERTY TAXES PAID  
1981 Calendar Year

		NUMBERS OF CLAIMANTS REPORTING HOUSEHOLD INCOME OF -											
PROPERTY TAX PAID		0 TO \$1,000	\$1,001 TO \$2,000	\$2,001 TO \$3,000	\$3,001 TO \$4,000	\$4,001 TO \$5,000	\$5,001 TO \$6,000	\$6,001 TO \$7,000	\$7,001 TO \$8,000	\$8,001 TO \$9,000	\$9,001 TO \$10,000	\$10,001 TO \$11,000	\$11,001 TO \$12,000
0	-	5	25	76	260	1,038	871	308	232	169	5	3	0
50	-	7	68	316	827	3,276	2,672	1,259	1,096	1,213	819	236	4
100	-	23	108	407	1,276	4,639	3,985	2,321	2,155	2,373	1,788	953	409
150	-	30	116	420	1,368	5,045	4,537	3,016	2,949	3,228	2,530	1,585	943
200	-	33	80	368	1,135	4,127	4,065	2,915	2,855	3,187	2,525	1,794	1,081
250	-	16	81	255	943	3,056	3,036	2,397	2,384	2,684	2,179	1,648	1,053
300	-	32	57	186	630	2,043	2,100	1,705	1,710	1,853	1,627	1,307	844
350	-	22	37	137	434	1,218	1,269	1,196	1,207	1,325	1,118	905	633
400	-	19	28	80	263	801	765	761	820	874	727	593	401
450	-	11	21	60	196	511	532	461	509	533	475	416	267
500	-	17	9	41	120	308	308	335	369	403	326	276	186
550	-	12	12	29	88	209	228	218	237	254	213	208	150
600	-	17	10	22	63	155	178	156	177	162	177	138	101
650	-	9	5	18	38	113	118	134	126	139	114	90	69
700	-	7	4	13	32	68	97	91	94	107	90	94	60
750	-	11	11	8	32	68	62	65	77	94	73	53	33
800	-	8	6	14	20	56	52	49	44	53	36	34	36
850	-	11	11	6	16	49	44	48	31	41	39	36	26
900	-	8	3	9	10	29	32	33	33	27	31	19	17
950	-	5	11	4	12	26	21	25	17	25	16	26	16
1,000 AND OVER.....		12	8	28	39	88	87	81	86	101	79	58	59
TOTALS.....		298	683	2,497	7,802	26,923	25,059	17,574	17,208	18,845	14,987	10,472	6,388

H DATA ARE NOT SHOWN FOR CELLS WITH FEWER THAN THREE RETURNS. HOWEVER, DATA ARE INCLUDED IN THE APPROPRIATE TOTALS.

Table 51  
Homeowners Property Tax Assistance Statistics  
MAJOR SOURCES OF HOUSEHOLD INCOME  
1981 Calendar Year

HOUSEHOLD INCOME CLASS	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	SOCIAL SECURITY (INCOME)		INTEREST AND DIVIDENDS		PENSIONS AND ANNUITIES	
			NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NOT MORE THAN \$1,000.....	295	-\$473,326	158	\$519,802	189	\$303,559	35	\$68,798
\$1,001 - 2,000.....	683	1,105,860	480	857,274	340	255,606	64	91,813
2,001 - 3,000.....	2,450	6,378,631	2,061	6,626,130	1,278	842,420	304	465,201
3,001 - 4,000.....	7,815	27,998,643	7,206	21,241,950	4,160	2,721,204	1,547	1,699,816
4,001 - 5,000.....	26,887	124,754,387	24,251	85,926,897	11,360	7,155,862	5,526	6,089,634
5,001 - 6,000.....	25,045	135,266,263	23,751	91,798,714	13,259	13,019,642	6,165	9,034,904
6,001 - 7,000.....	17,625	114,483,484	16,851	73,863,475	12,645	18,551,921	6,314	12,476,512
7,001 - 8,000.....	17,202	129,037,513	16,457	78,499,218	12,900	22,633,497	7,336	16,507,583
8,001 - 9,000.....	18,832	160,488,160	18,077	94,096,964	13,190	25,698,166	8,696	21,439,821
9,001 - 10,000.....	15,013	142,021,988	14,291	76,689,634	11,115	25,299,483	7,792	22,117,637
10,001 - 11,000.....	10,479	109,810,602	9,946	54,194,377	8,792	24,118,525	6,097	19,757,689
11,001 - 12,000.....	6,407	73,352,754	6,037	33,106,765	5,642	17,858,894	3,902	14,547,887
TOTALS.....	148,733	\$1,024,224,959	139,566	\$615,401,200	94,870	\$158,460,779	53,778	\$124,297,295

HOUSEHOLD INCOME CLASS	PUBLIC ASSISTANCE		NET RENTAL INCOME		NET BUSINESS INCOME		OTHER INCOME**	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NOT MORE THAN \$1,000	17	\$13,861	90	-\$342,891	139	-\$1,064,962	89	\$26,507
\$1,001 - 2,000.....	54	69,601	90	-109,286	51	-98,175	114	39,027
2,001 - 3,000.....	157	254,160	283	43,452	95	-101,695	335	268,963
3,001 - 4,000.....	790	1,284,220	753	361,107	216	-44,041	863	734,387
4,001 - 5,000.....	11,102	22,374,502	1,688	1,262,042	337	32,063	2,102	1,913,387
5,001 - 6,000.....	8,017	15,897,299	2,041	2,032,641	433	185,894	2,907	3,277,169
6,001 - 7,000.....	1,072	2,243,633	1,899	2,349,468	500	368,372	3,197	4,650,103
7,001 - 8,000.....	976	2,249,284	1,714	2,436,316	491	426,508	3,639	6,285,107
8,001 - 9,000.....	3,159	8,661,742	1,520	2,120,306	502	555,844	4,018	7,915,317
9,001 - 10,000.....	2,197	6,629,565	1,153	1,752,555	428	544,104	3,876	8,989,010
10,001 - 11,000.....	445	1,438,624	822	1,330,804	379	496,581	3,306	8,474,002
11,001 - 12,000.....	128	424,665	521	880,865	246	447,517	2,292	6,086,161
TOTALS.....	28,114	\$61,541,156	12,574	\$14,117,379	3,817	\$1,748,010	26,738	\$48,659,140

\* DATA IN THIS TABLE ARE BASED ON A SAMPLE OF CLAIMS PAID: AS SUCH, THEY CANNOT BE DIRECTLY COMPARED TO STATISTICS APPEARING IN TABLES 2 THROUGH 5 WHICH WERE DERIVED FROM ALL RECORDS OF VALID CLAIMS.

\*\* OTHER INCOME INCLUDES INSURANCE PROCEEDS, DEATH BENEFITS, WAGES, GIFTS OVER \$300, AND INCOME FROM OTHER HOUSEHOLD MEMBERS.

**Table 7**  
**Renters' Property Tax Assistance Statistics**  
**COMPARISON BY COUNTY**  
**1981 Calendar Year**

COUNTY	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY† TAX PAID	AMOUNT OF ASSISTANCE	AVERAGE ASSISTANCE
ALAMEDA	14,111	576,481,023	53,527,750	\$2,294,325	\$163
ALPINE	"	"	"	"	125
AMADOR	188	1,096,584	47,000	27,770	148
BUTTE	1,931	11,310,545	482,750	284,859	148
CALAVERAS	141	845,703	35,250	20,147	143
COLUSA	82	464,948	20,500	12,306	150
CONTRA COSTA	6,237	34,740,256	1,559,250	984,588	158
DEL NORTE	151	875,458	37,750	22,473	149
EL DORADO	730	4,366,733	182,500	103,045	141
FRESNO	6,405	35,429,423	1,601,250	1,019,233	159
GLENN	201	1,128,876	50,250	31,498	157
HUMBOLDT	1,276	6,853,781	319,000	206,962	162
IMPERIAL	450	2,427,402	112,500	73,459	163
INYO	322	1,894,951	80,500	46,509	144
KERN	4,871	26,319,563	1,217,750	797,485	164
KINGS	672	3,594,540	168,000	111,265	166
LAKE	693	4,056,856	173,250	99,840	144
LASSEN	148	808,319	37,000	23,535	159
LOS ANGELES	108,440	587,092,217	27,110,000	17,584,567	162
MADERA	334	1,933,967	83,500	50,275	151
MARIN	1,154	6,767,928	288,500	168,215	146
MARIPOSA	88	509,899	22,000	13,252	151
MENDOCINO	880	4,866,271	220,000	138,628	158
MERCED	1,238	6,781,994	309,500	164,894	157
MODOC	68	339,325	17,000	11,730	173
MONO	"	"	"	"	196
MONTEREY	2,026	11,412,817	506,500	314,468	155
NAPA	1,257	7,673,881	314,250	172,807	157
NEVADA	428	2,531,437	107,000	62,625	146
ORANGE	12,764	75,460,776	3,191,000	1,842,759	144
PLACER	1,532	8,718,554	383,000	232,397	150
PLUMAS	155	903,302	38,750	22,889	148
RIVERSIDE	7,997	48,662,232	1,999,250	1,110,750	139
SACRAMENTO	10,755	60,763,794	2,688,750	1,664,198	155
SAN BENITO	128	718,965	32,000	20,265	158
SAN BERNARDINO	10,147	58,445,486	2,536,750	1,514,666	149
SAN DIEGO	22,672	133,750,103	5,668,000	3,284,420	145
SAN FRANCISCO	18,328	100,152,360	4,582,000	2,953,273	161
SAN JOAQUIN	6,056	32,812,370	1,514,000	988,209	163
SAN LUIS OBISPO	1,564	9,096,783	391,000	231,617	148
SAN MATEO	3,484	20,410,240	871,000	513,343	147
SANTA BARBARA	2,924	17,349,032	731,000	420,073	144
SANTA CLARA	8,935	51,666,937	2,233,750	1,323,129	148
SANTA CRUZ	2,939	17,389,206	734,750	425,380	145
SHASTA	1,570	9,031,223	392,500	238,670	152
SIERRA	44	251,833	11,000	6,833	156
SISKIYOU	495	2,876,417	123,750	74,016	150
SOLANO	2,337	13,120,608	584,250	356,330	152
SONOMA	3,683	21,720,218	920,750	534,685	145
STANISLAUS	3,812	21,814,920	953,000	581,459	153
SUTTER	599	3,359,488	149,750	93,849	157
TEHAMA	458	2,704,073	114,500	66,495	145
TRINITY	55	331,908	13,750	7,528	137
TULARE	2,203	12,641,603	550,750	334,119	152
TUOLUMNE	333	1,899,232	83,250	50,788	153
VENTURA	4,671	27,423,161	1,167,750	679,969	146
YOLO	1,660	9,268,892	415,000	258,563	156
YUBA	731	3,831,083	182,750	123,033	168
UNCLASSIFIED	3,241	17,775,767	810,250	502,781	155
" COUNTIES WITH FEWER THAN THREE CLAIMANTS	5	26,212	1,250	838	168
TOTALS	290,799	\$1,626,981,425	\$77,699,750	\$45,328,102	\$156

† \$250 RENTER STATUTORY PROPERTY TAX EQUIVALENT.

Table 8  
Renters' Property Tax Assistance Statistics  
COMPARISON BY SIZE OF HOUSEHOLD INCOME  
1981 Calendar Year

HOUSEHOLD INCOME CLASS	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY† TAX PAID	AMOUNT OF ASSISTANCE
NOT MORE THAN \$1,000.....	635	\$156,279	\$158,750	\$132,662
\$1,001 - 1,200.....	268	300,278	67,000	55,480
1,201 - 1,400.....	348	455,001	87,000	70,100
1,401 - 1,600.....	472	709,380	118,000	105,880
1,601 - 1,800.....	808	1,386,417	202,000	181,920
1,801 - 2,000.....	798	1,515,661	199,500	177,260
2,001 - 2,200.....	1,097	2,306,581	274,250	251,163
2,201 - 2,400.....	1,262	2,912,470	315,500	288,142
2,401 - 2,600.....	1,677	4,194,276	419,250	386,340
2,601 - 2,800.....	2,575	6,963,919	643,750	603,219
2,801 - 3,000.....	2,347	6,857,195	586,750	549,439
3,001 - 3,200.....	2,125	6,598,407	531,250	486,596
3,201 - 3,400.....	2,477	8,185,376	619,250	558,472
3,401 - 3,600.....	3,159	11,031,041	784,750	692,699
3,601 - 3,800.....	3,858	14,305,071	964,500	833,885
3,801 - 4,000.....	5,175	20,182,747	1,293,750	1,096,051
4,001 - 4,200.....	6,511	26,703,207	1,627,750	1,355,004
4,201 - 4,400.....	7,507	32,326,942	1,876,750	1,522,651
4,401 - 4,600.....	12,034	54,277,718	3,008,500	2,386,444
4,601 - 4,800.....	25,576	120,188,261	6,394,000	4,958,916
4,801 - 5,000.....	50,991	249,204,010	12,747,750	9,643,179
5,001 - 5,200.....	37,405	189,907,647	9,331,250	6,792,736
5,201 - 5,400.....	19,573	103,301,284	4,893,250	3,355,865
5,401 - 5,600.....	15,128	83,043,840	3,782,000	2,444,339
5,601 - 5,800.....	7,904	45,001,557	1,576,000	1,199,038
5,801 - 6,000.....	5,594	32,998,893	1,398,500	790,655
6,001 - 6,200.....	4,612	28,152,227	1,153,000	605,449
6,201 - 6,400.....	4,100	25,834,071	1,025,000	498,695
6,401 - 6,600.....	3,920	25,493,201	980,000	438,279
6,601 - 6,800.....	3,737	25,046,970	934,250	381,168
6,801 - 7,000.....	3,495	24,121,805	873,750	320,958
7,001 - 7,200.....	3,373	23,961,184	843,250	284,991
7,201 - 7,400.....	3,292	24,038,922	823,000	253,381
7,401 - 7,600.....	3,197	23,984,298	799,250	222,561
7,601 - 7,800.....	3,101	23,885,030	775,250	192,719
7,801 - 8,000.....	2,855	22,560,688	713,750	156,412
8,001 - 8,200.....	2,901	23,507,712	725,250	144,182
8,201 - 8,400.....	2,719	22,581,144	679,750	121,820
8,401 - 8,600.....	3,351	28,540,436	837,750	133,465
8,601 - 8,800.....	3,025	26,324,021	756,250	105,573
8,801 - 9,000.....	4,822	42,914,583	1,205,500	144,325
9,001 - 9,200.....	3,665	33,427,038	916,250	91,411
9,201 - 9,400.....	2,445	22,732,676	611,250	60,993
9,401 - 9,600.....	2,103	19,971,313	525,750	47,557
9,601 - 9,800.....	1,734	16,821,336	433,500	34,627
9,801 - 10,000.....	1,646	16,300,652	411,500	32,941
10,001 - 10,200.....	1,492	15,069,433	373,000	26,062
10,201 - 10,400.....	1,310	13,494,333	327,500	22,867
10,401 - 10,600.....	1,258	13,206,162	314,500	20,500
10,601 - 10,800.....	1,110	11,878,068	277,500	16,657
10,801 - 11,000.....	977	10,650,073	244,250	14,661
11,001 - 11,200.....	846	9,392,433	211,500	10,577
11,201 - 11,400.....	744	8,407,957	186,000	9,307
11,401 - 11,600.....	684	7,864,381	171,000	7,765
11,601 - 11,800.....	517	6,049,164	129,250	5,192
11,801 - 12,000.....	484	5,756,656	121,000	4,852
TOTALS	290,799	\$1,626,981,425	\$72,699,750	\$45,328,102

† \$250 RENTER STATUTORY PROPERTY TAX EQUIVALENT.

Table 9

## Renters' Property Tax Assistance Statistics

## COMPARISON BY YEAR OF BIRTH

1981 Calendar Year

YEAR OF BIRTH	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID*	AMOUNT OF ASSISTANCE
1940 and Subsequent..	24,822	\$121,418,478	\$6,205,500	\$4,393,605
1935 to 1940.....	6,215	30,237,862	1,553,750	1,120,069
1930 to 1935.....	8,114	39,792,490	2,028,500	1,465,172
1925 to 1930.....	12,094	60,269,457	3,023,500	2,156,273
1920 to 1925.....	16,508	84,073,632	4,127,000	2,886,055
1919.....	3,528	18,440,856	882,000	599,773
1918.....	5,836	31,514,507	1,459,000	935,846
1917.....	7,451	41,116,875	1,862,750	1,166,417
1916.....	9,157	52,436,990	2,289,250	1,370,228
1915.....	9,269	53,329,089	2,317,250	1,386,659
1914.....	10,703	61,875,967	2,675,750	1,604,304
1913.....	10,363	60,924,752	2,590,750	1,517,074
1912.....	11,006	64,951,830	2,751,500	1,605,628
1911.....	10,775	64,976,807	2,693,750	1,527,641
1910.....	11,275	67,162,415	2,818,750	1,623,952
1909.....	10,565	63,203,407	2,641,250	1,514,529
1908.....	10,870	65,676,404	2,717,500	1,535,075
1907.....	10,553	63,211,150	2,638,250	1,510,121
1906.....	10,014	59,583,574	2,503,500	1,443,848
1905.....	9,677	57,623,057	2,419,250	1,394,785
1904.....	9,263	55,070,284	2,315,750	1,339,067
1903.....	8,642	51,308,022	2,160,500	1,250,251
1902.....	8,372	49,157,139	2,093,000	1,229,980
1901.....	7,246	42,363,650	1,811,500	1,072,017
1900.....	7,383	42,601,858	1,845,750	1,109,646
1899.....	5,541	31,934,744	1,385,250	833,047
1898.....	5,513	31,341,317	1,378,250	841,399
1897.....	4,487	25,445,289	1,121,750	688,642
1896.....	4,286	23,985,458	1,071,500	669,657
1895.....	3,479	19,170,319	869,750	553,517
1894.....	2,944	16,120,605	736,000	468,177
1893.....	2,514	13,516,121	628,500	410,891
1892.....	2,184	11,898,824	546,000	349,510
1891.....	1,557	8,162,617	389,250	258,239
1890 and Prior.....	8,593	43,085,579	2,148,250	1,497,014
TOTALS.....	290,799	\$1,626,981,425	\$72,699,750	\$45,328,108

\* \$250 STATUTORY PROPERTY TAX EQUIVALENT.

Table 101  
Renters' Property Tax Assistance Statistics  
MAJOR SOURCES OF HOUSEHOLD INCOME  
1981 Calendar Year

HOUSEHOLD INCOME CLASS	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	SOCIAL SECURITY (INCOME)		INTEREST AND DIVIDENDS		PENSIONS AND ANNUITIES	
			NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NOT MORE THAN \$1,000.....	619	\$140,279	86	\$155,826	107	\$68,239	28	\$20,608
\$1,001 - 2,000.....	2,685	4,332,737	1,504	2,469,286	419	164,032	125	162,911
2,001 - 3,000.....	8,611	22,168,441	5,018	11,776,186	1,488	740,952	523	801,102
3,001 - 4,000.....	17,035	60,974,642	12,919	38,756,172	4,580	2,478,780	2,059	2,535,390
4,001 - 5,000.....	102,399	481,489,138	68,049	231,462,034	15,443	6,946,170	13,128	17,293,317
5,001 - 6,000.....	85,737	454,721,164	64,863	230,458,430	16,021	11,741,217	13,934	20,975,995
6,001 - 7,000.....	20,003	129,424,522	18,190	78,798,131	10,264	14,559,732	7,559	15,893,811
7,001 - 8,000.....	15,839	118,541,122	14,508	67,656,948	9,326	16,250,727	6,966	17,429,959
8,001 - 9,000.....	16,793	143,606,965	14,557	74,825,346	8,461	16,252,950	6,697	18,088,527
9,001 - 10,000.....	11,634	109,603,015	10,675	56,405,349	6,466	15,370,612	5,004	14,841,718
10,001 - 11,000.....	6,153	64,345,069	5,650	29,711,041	4,543	13,423,591	3,219	11,099,722
11,001 - 12,000.....	3,288	37,613,591	3,005	15,651,281	2,662	9,208,303	1,881	7,143,625
TOTALS.....	290,796	\$1,626,960,685	219,024	\$838,126,030	79,780	\$107,705,305	61,123	\$126,284,685

HOUSEHOLD INCOME CLASS	PUBLIC ASSISTANCE		NET RENTAL INCOME		NET BUSINESS INCOME		OTHER INCOME**	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NOT MORE THAN \$1,000.....	209	\$171,100	13	\$626,452	30	-\$168,617	136	-\$80,425
\$1,001 - 2,000.....	861	1,271,057	10	-6,782	19	-13,609	454	285,842
2,001 - 3,000.....	3,253	7,270,608	47	35,923	42	-9,505	1,253	1,553,175
3,001 - 4,000.....	6,216	15,305,420	83	77,124	86	32,396	1,748	1,791,360
4,001 - 5,000.....	75,873	219,840,953	257	485,450	152	68,183	4,433	5,393,031
5,001 - 6,000.....	60,835	183,232,885	334	529,350	194	179,824	6,259	7,603,463
6,001 - 7,000.....	3,569	10,991,015	164	207,141	205	231,485	4,498	8,743,207
7,001 - 8,000.....	2,143	7,432,759	130	239,732	153	183,843	3,838	9,347,154
8,001 - 9,000.....	5,523	24,053,867	104	181,764	144	237,530	3,505	9,466,981
9,001 - 10,000.....	3,448	13,848,320	58	101,184	112	186,913	2,920	8,848,919
10,001 - 11,000.....	610	2,837,624	43	62,592	80	139,300	2,136	7,071,199
11,001 - 12,000.....	182	799,851	29	54,912	57	104,240	1,297	4,651,379
TOTALS.....	162,722	\$487,055,459	1,272	\$1,941,938	1,274	\$1,171,983	32,477	\$64,675,285

+ DATA IN THIS TABLE ARE BASED ON A SAMPLE OF CLAIMS PAID: AS SUCH, THEY CANNOT BE DIRECTLY COMPARED TO STATISTICS APPEARING IN TABLES 7 THROUGH 9 WHICH WERE DERIVED FROM ALL RECORDS OF VALID CLAIMS.

\*\* OTHER INCOME INCLUDES INSURANCE PROCEEDS, DEATH BENEFITS, WAGES, GIFTS OVER \$300, AND INCOME FROM OTHER HOUSEHOLD MEMBERS.

**Table 11**  
**Homeowners-Renters' Property Tax Assistance Statistics**  
**TYPES OF CLAIMANTS BY SIZE OF HOUSEHOLD INCOME**

1981 Calendar Year

HOUSEHOLD INCOME CLASS	HOMEOWNERS			RENTERS		
	SENIOR CITIZENS (AGE 62 OR OLDER)	BLIND AND DISABLED	TOTAL	SENIOR CITIZENS (AGE 62 OR OLDER)	BLIND AND DISABLED	TOTAL
NOT MORE THAN \$1,000.....	257	41	298	242	393	635
\$1,001 - 1,200.....	68	5	73	132	136	268
1,201 - 1,400.....	80	5	85	195	153	348
1,401 - 1,600.....	113	7	120	262	210	472
1,601 - 1,800.....	174	15	189	517	291	808
1,801 - 2,000.....	205	11	216	541	257	798
2,001 - 2,200.....	263	13	276	673	424	1,097
2,201 - 2,400.....	342	17	359	761	501	1,262
2,401 - 2,600.....	435	31	466	936	741	1,677
2,601 - 2,800.....	541	37	578	1,202	1,373	2,575
2,801 - 3,000.....	744	74	818	1,452	895	2,347
3,001 - 3,200.....	936	32	968	1,559	566	2,125
3,201 - 3,400.....	1,186	50	1,236	1,866	611	2,477
3,401 - 3,600.....	1,425	67	1,492	2,426	713	3,139
3,601 - 3,800.....	1,726	75	1,801	2,970	888	3,858
3,801 - 4,000.....	2,223	82	2,305	3,823	1,352	5,175
4,001 - 4,200.....	2,695	138	2,833	4,672	1,839	6,511
4,201 - 4,400.....	3,120	153	3,273	5,650	1,857	7,507
4,401 - 4,600.....	3,841	261	4,102	7,913	4,121	12,034
4,601 - 4,800.....	5,231	691	5,922	15,309	10,267	25,576
4,801 - 5,000.....	9,686	1,107	10,793	34,672	16,319	50,991
5,001 - 5,200.....	8,195	653	8,848	27,810	9,595	37,405
5,201 - 5,400.....	4,322	288	4,610	10,420	9,153	19,573
5,401 - 5,600.....	3,997	245	4,242	9,065	6,063	15,128
5,601 - 5,800.....	3,558	183	3,741	5,798	2,106	7,904
5,801 - 6,000.....	3,434	184	3,618	4,304	1,290	5,594
6,001 - 6,200.....	3,436	177	3,613	3,808	804	4,612
6,201 - 6,400.....	3,348	135	3,483	3,460	640	4,100
6,401 - 6,600.....	3,379	134	3,513	3,326	594	3,920
6,601 - 6,800.....	3,417	132	3,549	3,237	500	3,737
6,801 - 7,000.....	3,288	128	3,416	3,097	398	3,495
7,001 - 7,200.....	3,332	131	3,463	3,003	370	3,373
7,201 - 7,400.....	3,234	110	3,344	2,946	346	3,292
7,401 - 7,600.....	3,368	102	3,470	2,843	354	3,197
7,601 - 7,800.....	3,391	128	3,519	2,801	300	3,101
7,801 - 8,000.....	3,298	114	3,412	2,598	257	2,855
8,001 - 8,200.....	3,470	127	3,597	2,657	244	2,901
8,201 - 8,400.....	3,322	128	3,450	2,508	211	2,719
8,401 - 8,600.....	3,415	136	3,551	3,050	301	3,351
8,601 - 8,800.....	3,527	132	3,659	2,766	259	3,025
8,801 - 9,000.....	4,419	169	4,588	4,331	491	4,822
9,001 - 9,200.....	3,696	133	3,829	3,358	307	3,665
9,201 - 9,400.....	2,985	80	3,065	2,213	232	2,445
9,401 - 9,600.....	2,786	96	2,882	1,948	155	2,103
9,601 - 9,800.....	2,547	82	2,629	1,580	154	1,734
9,801 - 10,000.....	2,511	71	2,582	1,512	134	1,646
10,001 - 10,200.....	2,280	67	2,347	1,376	116	1,492
10,201 - 10,400.....	2,090	71	2,161	1,231	79	1,310
10,401 - 10,600.....	1,997	61	2,058	1,180	78	1,258
10,601 - 10,800.....	1,899	46	1,945	1,043	67	1,110
10,801 - 11,000.....	1,923	38	1,961	915	62	977
11,001 - 11,200.....	1,464	45	1,509	802	44	846
11,201 - 11,400.....	1,464	27	1,491	702	42	744
11,401 - 11,600.....	1,307	30	1,337	648	36	684
11,601 - 11,800.....	1,094	33	1,127	497	20	517
11,801 - 12,000.....	907	17	924	459	25	484
TOTALS.....	141,391	7,345	148,736	211,065	79,734	290,799